UNIVERSITY OF PENNSYLVANIA

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# MANDATORY EXPENDITURES OF LOCAL GOVERNMENTS IN PENNSYLVANIA

EDWARD WEAMER CARTER

A DISSERTATION

IN POLITICAL SCIENCE

PRESENTED TO THE FACULTY OF THE GRADUATE SCHOOL IN
PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR
THE DEGREE OF DOCTOR OF PHILOSOPHY

PHILADELPHIA
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## PREFACE

Problems of importance involving mandatory expenditures are pressing for a solution. Pennsylvania Townships of the second class have highway maintenance as their principal function of government. This function is mandatory. In 1933 the General Assembly appropriated $11,352,000 to care for 48,500 miles of roads in such townships. In thus diminishing the burden of local taxation the General Assembly affected the principal function of this type of local government.

The Pennsylvania Poor District presents another significant problem. The principal mandatory expenditure is maintenance of the poor. Federal Emergency Relief Funds comprise half of the relief money expended. A condition precedent to the acceptance of Federal Funds after September 1, 1933 was the dispensing of relief on a county unit basis. This eliminated several hundred local districts in more than half the counties of the state which were not on the county unit basis. Should not the General Assembly take the opportunity thus presented to make the county unit permanent and state wide?

The School District has such a large proportion of its outlay fixed by the General Assembly that the question may well be raised whether the time has arrived for the state to assume a larger share of the burden of school support.

Finally the problem created by salary fixing and salary raising by Act of Assembly is a serious one for some local governments. The wisdom of this practice may well be doubted. So wide spread is the custom and so numerous the examples of such legislative intervention that relief in this quarter is sorely needed by many local governments.

In the preparation of this inquiry the author was aided by the many public officers who so kindly furnished reports on which it is based. The author particularly appreciates the wise counsel of Professor Clyde L. King of the University of Pennsylvania whose keen interest was a constant source of inspiration.

### *Purpose of This Inquiry*

The possibilities in a study of mandatory expenditures of local government in a state when local governments do not follow a uniform accounting system and consequently cannot make uniform reports must necessarily be definitely limited. Only in a very general sense can it be claimed that comparable figures are obtained. Interviews with local auditing officers and an examination of their annual reports can only yield approximate results. The purpose of this inquiry may be said to be:

1. To determine what a mandatory expense is in various local government units.
2. To find the important sources of mandatory expense.
3. To determine the percentage of total disbursements which are claimed by mandatory items.
4. To present what has been done in other states in the study of mandatory expenditures.
5. To recommend a policy for dealing with mandatory expenditures.

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## CHAPTER 1

### Definition of "Local Government"

The subject of mandatory expenditures is a significant one to the taxpayer, local budgeting authority, and state legislator. To determine what economies may be made the local budget authority and taxpayer must first know the mandatory items in the budget. Little has been done to guide the inexperienced along this difficult path.

To make a study of mandatory expenditures it is first necessary to consider what is to be regarded as local government. Next "Mandatory Expenditures" should be defined for use consistently in discussing this aspect of the various local government financial statements. Finally the mandatory laws affecting the finances of the local units must be set forth and the percentages of the total expenditures claimed by such laws must be set down for each class of local government. This comprises the plan followed in the inquiry herewith presented.

One way to define "Local Governments" in Pennsylvania is to refer to historical documents for the evidence of their first appearance in State. The next step is to set forth the number and classification of each type of government at the present time. Meaning can be further introduced into the term by briefly indicating the expenditures of the various kinds of local government, thus showing their respective significance from the taxpayer's point of view. Such a definition is incomplete in the classical sense but it will depict the origin, number, and cost of Pennsylvania local governments in the manner most informative for the purposes of a study of mandatory expenditures.

#### *Part I—Origin of Local Governments In Pennsylvania*

The earliest authoritative document affecting Pennsylvania sheds light on the origin of its local government. William Penn obtained a royal charter from Charles the Second, King of England, Scotland, France and Ireland on March 4, 1681. Section 10 of this charter contains the following:

"AND We do further.....grant unto the said William Penn.....free and absolute Power to divide the said Country.....into Towns.....and

Counties, and to erect and incorporate Towns into Boroughs, and Boroughs into Cities....."[1]

The four kinds of local government mentioned in the charter—Towns, Counties, Boroughs and Cities—were, within a short time, established in the Province of Pennsylvania. They have remained the most important forms of local government for more than two hundred years. They were well known in England at that time. Some of them had been established in England as early as 800 A.D. by the Angles and Saxons. The origin of local government in England has been traced by Professor Cheyney, [2] and others.

*Town*

The terms of the agreement signed July 11, 1681 by William Penn, Proprietary and Governor, and his prospective Quaker settlers provided:

"That so soon as it pleaseth God that.....Persons arrive there, a certain Quantity of Land.....shall be laid out for a large Town or City, in the most convenient Place upon the River for Health and Navigation;"[3]

From the terms of this agreement drawn in England it appears that a town form of government was planned for the Quaker settlement. Penn landed at Newcastle (Delaware) October 24, 1682. He arrived at Uplands (now Chester, Pa.) on December 4, 1682. At Uplands he convened the first Assembly of Pennsylvania. The town of Uplands (founded by Swedes 1645) had been held by the Swedes, Dutch, and English at various times but the settlers were mainly Swedes. Penn, with the consent of the inhabitants made it, along with three or four other small Swedish settlements, a part of his Province. They were included within the terms of the grant from Charles II.

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[1] The Royal Charter granted to William Penn March 4, 1681, See *Pennsylvania,* "Acts of Assembly of the Province of Pennsylvania," p. v. Philadelphia 1775.

[2] Cheyney, Edward P. "A Short History of England" New York 1918, and also "Readings in English History," New York, 1908.

[3] "The Conditions or Concessions to the Province of Pennsylvania," July 11, 1681, See *Pennsylvania* "Acts of Assembly of the Province of Pennsylvania," p. viii, Philadelphia 1775.

In 1682 Penn's Surveyor-General, Thomas Holme, proceeded to lay out a city at Philadelphia. During the first year 80 houses were built.

*County and Township*

Settlements to the north and south were next surveyed and divided into six counties.[4] The three upper counties were named Philadelphia, Bucks and Chester. The three lower counties were named Newcastle, Kent and Sussex. The six counties had sheriffs, coroners, tax collectors and conducted elections much as they do now. The counties were sub-divided by the surveyor into townships. The essential types of local government were decided upon in England. In his "Frame of Government" Penn had outlined his views on government at considerable length. The document was written to induce settlers to undertake the dangerous journey. It offered broad protection of civil and religious liberties and outlined the structure of a representative government. Upon Penn's arrival at Uplands in 1682 the "Frame of Government" was submitted to the first General Assembly. It was adopted as the first Constitution of the Province of Pennsylvania. It provided:

"X. That the governor and provincial council shall at all times settle and order the situation of all cities, ports, and market-towns, in every county....."

"XVI. That.....the general assembly.....shall be enlarged as the country shall increase in people.....proportioning.....the choice..... most equally to.....the hundreds and counties, which the country shall hereafter be divided into....."[5]

Vessels brought additional settlers, some of them Germans. The Germans were allowed to settle in what is now Germantown, Pa.[6]

When Penn departed for England in 1684 there were:

6 counties
22 townships
3 towns (Philadelphia, Chester and Newcastle)

[4] Gordon, Thomas F. "History of Pennsylvania," p. 78.

[5] "Frame of Government" drafted by William Penn. (April 25, 1682) See Samuel Hazard, "Annals of Pennsylvania 1609-1682," p. 561, Philadelphia 1850.

[6] Gordon, Thomas F. "History of Pennsylvania."

In addition there were some outlying settlements. These various local governments had all been surveyed under the direction of Thomas Holme. At that time Philadelphia contained 300 houses and 2,500 residents. The entire province of 6 counties had 7,000 inhabitants.

*City*

From November 30, 1700 to November 1, 1701, Penn was again in the Province. On October 25, 1701 he delivered a charter to the "City of Philadelphia." Provisions of the charter indicate the conceptions of local government which prevailed at that time:

"William Penn, Proprietary and Governor of the Province of Pennsylvania.....at the humble Request of the Inhabitants and Settlers of this Town of Philadelphia.....I have, by Virtue of the King's Letters Patent under the Great Seal of England, erected the said Town into a Borough, and by these Presents do erect the said Town and Borough of Philadelphia into a City....."[7]

"AND I will that the Coroners to be chosen by the County of Philadelphia for the time being shall be the Coroners of the said City and Liberties thereof; but that the Freemen and Inhabitants of the said City shall from Time to Time, as often as Occasion be, have equal Liberty with the Inhabitants of the said County, to recommend or choose Persons to serve in the respective Capacities of Coroners and Sheriffs for the County of Philadelphia, who shall reside within the said City."[8]

Penn's description of the city-county relations in 1701, is still substantially accurate in 1933.

*Borough*

Five days later Penn established the first incorporated Borough. This was done by issuing a "Charter of the Borough of Chester" on October 30, 1701. Philadelphia had been previously termed a "Borough" as has been noted but no charter appears to have been granted.

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[7] Pennsylvania, "Acts of Assembly of the Province of Pennsylvania," p. xii and xiv.

[8] Same as 7.

"The Charter of the Borough of Chester"

"William Penn, true and absolute Proprietary and Governor in Chief of the Province of Pennsylvania, and Territories thereunto belonging; To all to whom these Presents shall come, sends Greeting: WHEREAS in my first Regulation and Division of the Counties of this Province, I thought fit to order, That the Townsted or Village then having the Name of Upland should be called Chester, which I thereupon constituted the Shire-town of the County of Chester, and ordained and appointed all my Courts of Judicature for the Affairs of that County to be there held and kept, and the County Gaol or Prison to be and remain there forever.....NOW KNOW YE, That I, favouring the just and reasonable Request of the said Inhabitants.....do by these Presents.....erect the said Town into a Borough: which.....shall extend from the River Delaware two miles backwards into the Woods.....and shall ever hereafter be called CHESTER." [9]

*Poor District*

The first General Assembly of the Province of Pennsylvania met at Uplands (Chester). It made provision for the poor in "The Great Law," adopted as the Constitution of the Province on December 7, 1682. In Chapter 32 of that document the Assembly directed as follows:

"if any person or persons shall fall into Decay and poverty, and not be able to maintain themselves and children.....or shall die and leave poor orphans.....The.....Justices.....shall make provision for them..... till the next County Court, and that then Care be taken for their future comfortable subsistence." [10]

This would indicate that poor relief in 1682 was placed on a mixed county-township basis under the direction of the County Court and the township justices of peace.

In 1693 the General Assembly of the Province provided that money for the poor was to be set aside first from the sums collected. These funds were entrusted to "the Justices or Overseers of the poor."[11]

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[9] Charter of the Borough of Chester, in Pennsylvania, "Acts of Assembly of the Province of Pennsylvania," p. xvi, Philadelphia 1775.

[10] Commonwealth of Pennsylvania "Charter and Laws of Province of Pennsylvania," Harrisburg, Pa. 1879, p. 115.

[11] Ibid p. 233.

About 1705 a general poor relief act was adopted. It authorized Justices of the Peace (heretofore termed "Justices") to

"nominate and appoint one, two, or more.....of substantial Inhabitants of the respective Townships.....to be Overseers of the Poor of the said Townships.....it shall and may be lawful for the Overseers.....to make or lay a Rate or Assessment after the Rate of One Penny per Pound, clear Value of the real and personal Estates of all and every the Freeholders and Inhabitants within their respective Townships, to be employed for the Relief of poor indigent and impotent Persons inhabitating within the said Townships..... and Four Shillings per Head on all Freemen not otherwise rated." [12]

This is the earliest discoverable enactment vesting tax levying authority in local poor officers. It therefore marks the origin of the township poor district, with tax power vested in Overseers of the Poor. This poor district was co-terminous with the township and was not formally recognized as a separate governmental district. The many enactments leading to the present complicated system of poor relief cannot be traced here. The various types of poor districts are briefly explained in Chapter 9.

*School District*

The "first school district of the state of Pennsylvania" was established by the act of March 3, 1818 for the city and county of Philadelphia. [13] In 1822 the city and county of Lancaster were erected into the second school district. [14] The Education Act of 1834 made each county a school division, and each ward, township and borough a school district. This act is the foundation of the Pennsylvania free school system. [15] [16] It was supported by large state appropriations. In 1837 there were 987 school districts in Pennsylvania, of which number 742 had adopted the act of 1834.

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[12] Peter Miller & Comp. "Charters and Acts of Assembly of Province of Pennsylvania," Phila., Pa. 1762, p. 39.

[13] Act of 1818, March 3, P. L. 124.

[14] Egle, William H. "History of Pennsylvania," p. 243.

[15] Donehoo, George P. "Pennsylvania, A History," vol. 3, p. 1343.

[16] 1834 P. L. 170.

## *Part II—Present Day Local Government*

### *Number of "Local Governments" in Pennsylvania*

The units of local government having independent taxing power in Pennsylvania number 5,637 in 1933. These may be compared with 13,555 in New York: [17]

TABLE 1.

*PENNSYLVANIA AND NEW YORK LOCAL GOVERNMENTS WITH TAX POWER*

| | *Pennsylvania* | *New York* |
|---|---|---|
| Counties | 67 | 57 |
| Cities | 46 | 60 [18] |
| Townships | 1,574 | ..... |
| Boroughs | 939 | ..... |
| Incorporated Villages | ..... | 535 |
| Towns | 1 | 932 |
| School Districts | 2,586 | 9,504 |
| Poor Districts | 424 | ..... |
| Improvement Districts (fire, water, light, etc.) | ..... | 2,467 |
| TOTAL | 5,637 | 13,555 |

| | *Area Sq. Mi.* | *Population Census of 1930* |
|---|---|---|
| Pennsylvania | 44,832 | 9,631,350 |
| New York | 47,654 | 12,588,066 |

[17] New York State Commission for Revision of the Tax Laws, Third Report, "Depression Taxes and Economy Through Reform of Local Government," Legislative Document (1933) No. 56, p. 34.

[18] Includes New York City.

A more detailed analysis of local governments in Pennsylvania is shown in Table 2. The General Assembly of Pennsylvania has subdivided counties, townships, cities and school districts into various classes, and has fixed the population for each class as follows:

TABLE 2

*PENNSYLVANIA LOCAL GOVERNMENTS, 1933*

| *Divisions with Tax Power* | *Number* | *Total* | | *Population Required by Statute* |
|---|---|---|---|---|
| Counties | | | | |
| 1st class | 1 | | Philadelphia | over 1,500,000 pop. |
| 2nd class | 1 | | Pittsburgh | 800,000 to 1,500,000 |
| 3rd class | 5 | | | 250,000 to 800,000 |
| 4th class | 11 | | | 150,000 to 250,000 |
| 5th class | 4 | | | 100,000 to 150,000 |
| 6th class | 17 | | | 50,000 to 100,000 |
| 7th class | 17 | | | 20,000 to 50,000 |
| 8th class | 11 | 67 | | less than 20,000 |
| Townships | | | | |
| 1st class | 62 | | | 300 pop. per sq. mi. |
| 2nd class | 1,512 | 1,574 | | less than 300 per sq. mi. |
| Cities | | | | |
| 1st class | 1 | | Philadelphia | over 1,000,000 pop. |
| 2nd class | 1 | | Pittsburgh | 500,000 to 1,000,000 |
| 2nd class A | 1 | | Scranton | 135,000 to 500,000 |
| 3rd class | 43 | 46 | | 10,000 to 135,000 |
| Boroughs | | 939 | | |
| Towns | | 1 | Bloomsburg | |
| School Districts | | | | |
| 1st class | 2 | | Phila. Pittsbg | over 500,000 pop. |
| 2nd class | 20 | | | 30,000 to 500,000 |
| 3rd class | 261 | | | 5,000 to 30,000 |
| 4th class | 2,303 | 2,586 | | less than 5,000 |
| Poor Districts | | | | |
| 1st class | 0 | | | over 1,500,000 pop. |
| 2nd class | 0 | | | 800,000 to 1,500,000 |
| 3rd class | 17 | | | 100,000 to 800,000 |
| 4th class | 33 | | | less than 100,000 |
| Other 17 counties | 374 | 424 | | Any city, twnshp. borough |
| TOTAL LOCAL UNITS | | 5,637 | | |

*"Expenditures" of Local Governments in Pennsylvania, 1923-1930*

There is no state agency in Pennsylvania charged with the duty of determining how much is expended by the local governments. Consequently figures for expenditures are not obtainable. The tax levies (and indebtedness) of the local units are compiled by the Bureau of Statistics of the Department of Internal Affairs. Since taxes must (sooner or later) be sufficient to pay all expenditures the tax levy can be and usually is roughly substituted for the actual expenditures of local governments. Taxes levied in 1930 by local units amounted to nearly $378,000,000. The levy for the various local divisions is shown in Table 3A.

TABLE 3 A

*LOCAL TAXES LEVIED IN PENNSYLVANIA, 1923-31*[19]

| Year | County | City[20] | Borough | Township | School | Total local taxes[21] |
|---|---|---|---|---|---|---|
| 1923 ..... | $35,129,494 | $72,508,492 | $17,951,716 | $13,980,459 | $106,020,227 | $250,151,933 |
| 1924 ..... | 38,914,127 | 80,320,898 | 19,129,995 | 14,351,290 | 114,955,218 | 272,259,893 |
| 1925 ..... | 43,750,638 | 84,096,122 | 20,598,434 | 17,428,483 | 129,522,310 | 300,316,507 |
| 1926 ..... | 47,853,585 | 92,600,865 | 21,766,027 | 18,473,625 | 135,891,925 | 321,937,872 |
| 1927 ..... | 48,142,470 | 96,719,835 | 22,036,941 | 19,060,601 | 139,327,499 | 330,468,399 |
| 1928 ..... | 52,371,950 | 111,371,979 | 23,467,835 | 20,197,203 | 145,402,481 | 358,674,018 |
| 1929 ..... | 53,930,530 | 114,602,438 | 23,906,246 | 20,669,098 | 149,248,736 | 368,719,293 |
| 1930 ..... | 56,738,298 | 112,297,410 | 24,158,609 | 21,179,521 | 157,047,748 | 377,963,391 |
| 1931 ..... | 53,684,877 | 113,827,789 | 23,984,101 | 19,747,956 | 155,130,306 | 372,984,774 |

In Table 3A the taxes levied by poor districts are included in the total, but they are not separately shown. The single incorporated town of Bloomsburg is included under boroughs both in Table 3A and throughout this study except where otherwise designated.

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[19] Table 3A shows the taxes levied, as compiled by the Bureau of Statistics, Department of Internal Affairs, Commonwealth of Pennsylvania.

[20] Philadelphia accounted for 58.66 per cent of city taxes levied in 1923 and 59.17 per cent in 1931.

[21] Including taxes levied by poor districts.

## TABLE 3 B

*LOCAL TAXES LEVIED IN PENNSYLVANIA IN 1929 BY COUNTIES AND SUB-DIVISIONS*

| *County* | *County* | *City* | *Borough* | *Township* | *School* | *Poor* | *Total* | *Per Capita tax levied in 1929* |
|---|---|---|---|---|---|---|---|---|
| | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (2) |
| Adams | 191,170.00 | ..... | 91,878.00 | 136,216.00 | 296,184.00 | ..... | 715,448.00 | 19.27 |
| Allegheny | 16,781,697.00 | 22,578,323.00 | 5,043,399.00 | 1,665,872.00 | 25,291,272.00 | 1,107,047.00 | 72,467,610.00 | 52.73 |
| Armstrong | 500,453.00 | ..... | 292,811.00 | 273,616.00 | 920,963.00 | 95,172.00 | 2,083,015.00 | 26.27 |
| Beaver | 1,046,156.00 | ..... | 1,332,844.00 | 248,978.00 | 2,546,882.00 | 198,309.00 | 5,373,169.00 | 36.05 |
| Bedford | 197,109.00 | ..... | 46,968.00 | 142,996.00 | 300,864.00 | ..... | 687,937.00 | 18.44 |
| Berks | 1,403,836.00 | 1,677,262.00 | 532,572.00 | 464,096.00 | 3,695,918.00 | ..... | 7,773,684.00 | 33.55 |
| Blair | 483,841.00 | 741,990.00 | 165,744.00 | 129,377.00 | 1,790,672.00 | 153,337.00 | 3,464,961.00 | 24.78 |
| Bradford | 332,031.00 | 202,981.00 | 124,727.00 | 172,694.00 | 591,932.00 | 83,461.00 | 1,507,826.00 | 30.75 |
| Bucks | 512,094.00 | ..... | 426,905.00 | 474,607.00 | 1,089,926.00 | ..... | 2,503,532.00 | 25.88 |
| Butler | 717,116.00 | 290,898.00 | 97,039.00 | 385,318.00 | 934,287.00 | ..... | 2,424,658.00 | 30.13 |
| Cambria | 1,204,188.00 | 1,216,500.00 | 559,676.00 | 579,664.00 | 3,476,558.00 | ..... | 7,036,586.00 | 34.64 |
| Cameron | 28,841.00 | ..... | 15,694.00 | 7,401.00 | 65,060.00 | 12,159.00 | 129,155.00 | 24.34 |
| Carbon | 361,479.00 | ..... | 387,454.00 | 68,769.00 | 965,644.00 | 133,123.00 | 1,916,469.00 | 30.24 |
| Centre | 155,892,00 | ..... | 170,028.00 | 95,861.00 | 423,999.00 | 49,962.00 | 895,742.00 | 19.35 |
| Chester | 609,032.00 | 156,584.00 | 492,302.00 | 537,368.00 | 1,733,829.00 | ..... | 3,529,115.00 | 27.87 |
| Clarion | 195,863.00 | ..... | 77,466.00 | 143,118.00 | 289,577.00 | 32,503.00 | 738,527.00 | 21.39 |
| Clearfield | 217,381.00 | 102,120.00 | 161,557.00 | 213,307.00 | 891,019.00 | 135,267.00 | 1,720,651.00 | 19.84 |
| Clinton | 123,924.00 | 62,632.00 | 54,529.00 | 54,039.00 | 346,865.00 | 55,738.00 | 697,727.00 | 21.59 |
| Columbia | 275,591.00 | ..... | 221,992.00 | 104,427.00 | 622,077.00 | 92,403.00 | 1,316,490.00 | 26.98 |
| Crawford | 489,772.00 | 272,283.00 | 64,586.00 | 254,256.00 | 773,668.00 | ..... | 1,854,565.00 | 29.45 |
| Cumberland | 234,382.00 | ..... | 281,808.00 | 177,240.00 | 762,797.00 | ..... | 1,456,227.00 | 21.34 |
| Dauphin | 913,766.00 | 1,362,009.00 | 308,495.00 | 219,236.00 | 2,617,997.00 | ..... | 5,421,503.00 | 32.81 |
| Delaware | 1,347,983.00 | 848,514.00 | 1,125,689.00 | 1,569,369.00 | 5,514,711.00 | 218,668.00 | 10,624,934.00 | 37.91 |
| Elk | 78,359.00 | ..... | 134,974.00 | 42,759.00 | 414,087.00 | 62,228.00 | 732,407.00 | 21.91 |
| Erie | 971,022.00 | 2,043,752.00 | 156,209.00 | 333,080.00 | 2,992,049.00 | ..... | 6,496,112.00 | 37.06 |

TABLE 3 B

*LOCAL TAXES LEVIED IN PENNSYLVANIA IN 1929 BY COUNTIES AND SUB-DIVISIONS*

| *County* | *County* | *City* | *Borough* | *Township* | *School* | *Poor* | *Total* | *Per Capita tax levied in 1929* |
|---|---|---|---|---|---|---|---|---|
| | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (2) |
| Fayette ..... | 1,464,163.00 | 487,749.00 | 201,437.00 | 693,304.00 | 3,009,957.00 | 150,631.00 | 6,007,241.00 | 30.26 |
| Forest ..... | 26,559.00 | ..... | 5,392.00 | 24,203.00 | 72,180.00 | 14,689.00 | 143,023.00 | 27.61 |
| Franklin ..... | 346,707.00 | ..... | 168,702.00 | 185,144.00 | 631,371.00 | ..... | 1,331,924.00 | 20.49 |
| Fulton ..... | 26,064.00 | ..... | 3,396.00 | 30,436.00 | 60,325.00 | 2,230.00 | 122,451.00 | 13.27 |
| Greene ..... | 524,806.00 | ..... | 107,129.00 | 496,283.00 | 691,441.00 | ..... | 1,819,659.00 | 43.57 |
| Huntingdon ... | 222,933.00 | ..... | 126,198.00 | 101,253.00 | 344,772.00 | ..... | 795,156.00 | 20.38 |
| Indiana ..... | 357,108.00 | ..... | 212,391,00 | 403,482.00 | 954,106.00 | ..... | 1,927,087.00 | 25.56 |
| Jefferson ..... | 332,702.00 | ..... | 239,684.00 | 141,270.00 | 532,032.00 | 93,246.00 | 1,338,934.00 | 25.69 |
| Juniata ..... | 44,724.00 | ..... | 17,671.00 | 48,376.00 | 95,720.00 | 14,886.00 | 221,377.00 | 15.45 |
| Lackawanna .. | 1,657,270.00 | 2,450,790.00 | 1,011,282.00 | 157,234.00 | 5,300,431.00 | 715,272.00 | 11,292,279.00 | 36.38 |
| Lancaster ..... | 649,609.00 | 539,731.00 | 256,901.00 | 809,962.00 | 2,253,840.00 | ..... | 4,510,043.00 | 22.91 |
| Lawrence ..... | 549,228.00 | 742,776.00 | 159,676.00 | 200,427.00 | 1,756,075.00 | 186,994.00 | 3,595,176.00 | 36.97 |
| Lebanon ..... | 269,187.00 | 243,418.00 | 128,785.00 | 193,932.00 | 718,880.00 | 34,314.00 | 1,588,516.00 | 23.67 |
| Lehigh ..... | 888,424.00 | 1,260,227.00 | 206,418.00 | 344,287.00 | 2,371,583.00 | ..... | 5,070,939.00 | 29.33 |
| Luzerne ..... | 4,041,829.00 | 2,510,134.00 | 1,699,438.00 | 980,081.00 | 9,071,689.00 | 1,404,686.00 | 19,707,857.00 | 44.35 |
| Lycoming ..... | 460,144.00 | 545,063.00 | 147,104.00 | 113,292.00 | 1,193,141.00 | 82,181.00 | 2,540,925.00 | 27.20 |
| McKean ..... | 414,957.00 | ..... | 91,566.00 | 260,942.00 | 762,813.00 | 81,859.00 | 1,612,137.00 | 29.22 |
| Mercer ..... | 750,013.00 | 311,245.00 | 468,675.00 | 196,224.00 | 1,385,904.00 | ..... | 3,112,061.00 | 31.36 |
| Mifflin ..... | 174,395.00 | ..... | 111,151.00 | 74,771.00 | 394,474.00 | ..... | 754,791.00 | 18.71 |
| Monroe ..... | 270,754.00 | ..... | 134,020.00 | 140,781.00 | 409,527.00 | 87,129.00 | 1,042,211.00 | 36.85 |
| Montgomery .. | 2,130,166.00 | ..... | 1,124,251.00 | 2,288,453.00 | 5,164,975.00 | ..... | 10,707,845.00 | 40.28 |
| Montour ..... | 45,121.00 | ..... | 44,514.00 | 23,940.00 | 115,174.00 | 18,922.00 | 247,671.00 | 17.06 |
| Northampton .. | 1,042,923.00 | 1,531,913.00 | 437,181.00 | 265,393.00 | 2,837,410.00 | ..... | 6,114,820.00 | 36.12 |
| Northumberland | 447,001.00 | 82,569.00 | 394,812.00 | 240,973.00 | 1,858,094.00 | 382,526.00 | 3,405,975.00 | 26.50 |
| Perry ..... | 114,157.00 | ..... | 44,878.00 | 66,775.00 | 185,592.00 | ..... | 411,402.00 | 18.92 |

TABLE 3 B

*LOCAL TAXES LEVIED IN PENNSYLVANIA IN 1929 BY COUNTIES AND SUB-DIVISIONS*

| *County* | *County* | *City* | *Borough* | *Township* | *School* | *Poor* | *Total* | *Per Capita tax levied in 1929* |
|---|---|---|---|---|---|---|---|---|
| | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (2) |
| Philadelphia .. | ..... | 70,324,929.00 | ..... | ..... | 30,660,066.00 | 328,803.00 | 101,313,798.00 | 51.93 |
| Pike ..... | 67,715.00 | ..... | 22,867.00 | 67,157.00 | 112,997.00 | 10,977.00 | 281,713.00 | 76.47 |
| Potter ..... | 65,665.00 | ..... | 52,115.00 | 52,290.00 | 155,609.00 | 35,932.00 | 361,611.00 | 24.96 |
| Schuylkill ..... | 1,186,560.00 | 256,285.00 | 914,312.00 | 285,391.00 | 3,832,377.00 | ..... | 6,474,925.00 | 27.49 |
| Snyder ..... | 77,974.00 | ..... | 37,707.00 | 63,060.00 | 168,154.00 | 23,928.00 | 370,823.00 | 19.69 |
| Somerset ..... | 365,230.00 | ..... | 213,107.00 | 306,469.00 | 923,816.00 | ..... | 1,808,622.00 | 22.39 |
| Sullivan ..... | 32,243.00 | ..... | 12,872.00 | 25,493.00 | 64,101.00 | 12,145.00 | 146,854.00 | 19.58 |
| Susquehanna .. | 237,212.00 | ..... | 101,303.00 | 132,314.00 | 380,754.00 | 54,568.00 | 906,151.00 | 26.80 |
| Tioga ..... | 102,111.00 | ..... | 92,801.00 | 137,976.00 | 307,648.00 | 88,825.00 | 729,361.00 | 22.88 |
| Union ..... | 60,033.00 | ..... | 40,554.00 | 55,522.00 | 150,699.00 | 26,550.00 | 333,358.00 | 19.08 |
| Venango ..... | 418,710.00 | 385,110.00 | 28,138.00 | 207,309.00 | 843,121.00 | 37,532.00 | 1,919,920.00 | 30.37 |
| Warren ..... | 318,264.00 | ..... | 199,945.00 | 125,589.00 | 629,396.00 | ..... | 1,273,194.00 | 30.71 |
| Washington ... | 1,550,068.00 | 377,719.00 | 720,260.00 | 869,646.00 | 2,967,003.00 | ..... | 6,484,696.00 | 31.66 |
| Wayne ..... | 162,198.00 | ..... | 70,446.00 | 107,371.00 | 302,035.00 | 30,300.00 | 672,350.00 | 23.66 |
| Westmoreland . | 1,646,652.00 | 465,815.00 | 1,141,647.00 | 805,189.00 | 4,244,762.00 | ..... | 8,304,065.00 | 28.07 |
| Wyoming ..... | 63,459.00 | ..... | 37,634.00 | 74,785.00 | 167,190.00 | 13,743.00 | 356,811.00 | 22.99 |
| York ..... | 952,514.00 | 531,117.00 | 310,540.00 | 378,655.00 | 1,818,665.00 | ..... | 3,991,491.00 | 23.88 |
| TOTALS[3] .. | 53,930,530.00 | 114,602,438.00 | 23,906,246.00 | 20,669,098.00 | 149,248,736.00 | 6,362,245.00 | 368,719,293.00 | 38.28 |

(1) Data supplied by the Bureau of Statistics, Department of Internal Affairs, Commonwealth of Pennsylvania.
(2) 1930 population census used to obtain per capita taxes. Data supplied by Budget Office, Commonwealth of Pennsylvania.
(3) Table 3B, figures are for taxes levied. No actual expenditure data is compiled in Pennsylvania.

The purpose of Table 3A and Table 3B is to show the layers of government both by governmental units (3A) and within each of the 67 Pennsylvania counties (3B). The figures shown are for tax levies and do not reconcile with those found in succeeding Tables which include permanent improvements.

*Conclusion*

The method of definition of "local government" herein presented may be somewhat novel. It aims to define by reference to original documents. It shows William Penn's intention and result of transferring English local government to his Province in America. Additions were made by the Pennsylvania General Assembly whereby the forms of local government brought over by Penn were augmented by new ones. The present number and classification of these local governments indicate to some extent the development that has occurred in this state. Figures showing expenditures are further illustration of the significance of "local government."

## CHAPTER 2

### Definition of "Mandatory Expenditures"

Definitions of "Mandatory Expenditures" may be found in reports published in West Virginia[1] and New York[2] under the direction of Professors Sly and Gulick. Other studies of mandatory expenditures have been made without supporting data from reports of auditors, controllers and other local officers. Studies other than the two specifically mentioned are merely summaries of the laws requiring mandatory payments.

This report is indebted to the analysis of mandatory expenditure completed in New York and West Virginia. Following in part the method of the New York Commission, it was decided to approach the problem in Pennsylvania from the standpoint of the local budget maker. All expenditures are regarded as mandatory if by the Constitution or statutes they are placed beyond the control of those responsible for drawing up the budget of the local government. Where the expenditure was mandatory both as to the object for which the money is to be spent and the amount which is to be expended it was included as a mandatory expenditure, illustrated by Table 4, part (a). This class is similar to the Class 1 mandatory expenditures of Professor Sly in West Virginia.[3] Where the expenditure was mandatory by the constitution or statutes as to the object for which the money is to be spent but optional as to the amount to be expended it was included as a mandatory expenditure, illustrated by Table 4, part (b). This second group is similar to the Class II discretionary group used in West Virginia. Both of these groups are listed for Pennsylvania local governments on the larger Tables in this report. No attempt has been made to list the Class III "Optional" expenditures which Professor Sly classified.

The criterion of mandatory legislation in Pennsylvania is the language of the statute imposing the expenditure in question. One

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[1] Bureau for Government Research, West Virginia University, "Public Expenditures in Kanawha County, West Virginia" 1930-31, p. 12.

[2] Third Report New York State Commission Revision of the Tax Laws, Legislative Document (1933) No. 56, p. 55.

[3] To be explained later.

of the leading cases on this subject is Graham v. Philadelphia.[4] In this case the Pennsylvania Supreme Court interpreted an Act of the General Assembly which provided as follows:

"The inspectors shall annually appoint a superintendent, a matron for the female department, a physician and clerk for the institution, and shall fix their salaries and compensation, as also the salaries or compensation of the keepers and all other persons employed in and about the institution"[5]

The Court interpreted the language of the statute literally. The Court said that the Act intended the prison inspectors should appoint the prison officials mentioned and "all other persons employed in the institution." The efforts of the Council of the City of Philadelphia to secure control over the positions and salaries under the jurisdiction of the Inspectors of County Prisons were unsuccessful. Such positions and salaries were therefore mandatory.

The view that whether a statute is mandatory or not is to be determined by the language which is employed in the statute was affirmed by the Pennsylvania Supreme Court as recently as 1933. In the case of Richardson v. Philadelphia[6] the Court interpreted the Act of 1901 which provided for a House of Detention for Philadelphia. The Act made it the duty of the Board of the House of Detention to appoint a "man" and a "woman" to take charge of the House and children. The salary for these two persons was directed by the law to be fixed by the Board.[7] In giving effect to the plain language of the statute the Court said:

"Salaries of municipal employees should be fixed by the body which raises the funds to pay them unless there is express legislative direction to the contrary.....power to fix the salaries of all (House of Detention) employees except the two caretakers is lodged with City Council and not with the Board of Managers."

Under this view a discretionary salary would be one fixed by the local taxing authority, the City Council. If the statute vests authority to fix salaries in some other body the City Council is confronted with a mandatory expenditure which must be paid. This

[4] 288 Pa. 152, 1927.
[5] 1835 P. L. 232, Sec. 2.
[6] 312 Pa. June 30, 1933, Adv. Rep. No. 36.
[7] 1901 P. L. 601, Sec. 7; 11-427.

view has been followed throughout this inquiry with regard to salary legislation. Most of the items illustrated by Table 4, part (a) are salary and fee items. This is also true of the other Tables of Mandatory Expenditures.

Another type of construction is used by the Pennsylvania Supreme Court where the language of the statute is ambiguous or uncertain. In such cases the Court determines the construction placed upon the statute by municipal officers and local custom over a period of years. This criterion of mandatory legislation was advanced by the Court in the case of Commonwealth v. Paine.[8] In an opinion dealing with the office of poor director of Scranton poor district the Court was forced to decide whether under the Act of 1866 and subsequent legislation the office was appointive or elective. In deciding this point the Court said:

"The legislation, in view of the subject of it and the known changes in its territorial divisions and sub-divisions, is fairly susceptible of more than one interpretation. But in case of doubtful legislation, either because of ambiguity of expression in a single act or because of obscurity or inconsistency arising from several acts on the same subject, contemporary interpretation is always significant as to the true meaning. If in the opinion of lawyers and the people interested who lived at the time and were closely affected by the legislation, it had a particular meaning out of several possible ones, courts in later years will be slow to adopt another, even though they might not on a perusal of the acts be inclined to concur in the contemporary interpretation. As we have noticed, for almost eighteen years everybody deemed and treated the office as appointive."[9]

The language of the statute is not only the criterion of mandatory salary legislation. It is the criterion for other mandatory enactments as well. Constitutional and statutory obligations of Pennsylvania municipalities with respect to debt service payments are well known. This is not the place for an extended discussion of the difficult subject of municipal indebtedness. But debt service items are a large share of the expenditures illustrated by Table 4, part (b) and similar Tables.

The Pennsylvania courts have widely held that Constitutional and statutory debt service obligations are mandatory upon munici-

[8] 207 Pa. 45, 1903.
[9] Commonwealth v. Paine, p. 48.

palities. In Hillman Coal Co. v. Jenner Township, Mr. Justice Sadler said:

"the municipal authorities levied an annual tax of one and one-half mills to pay the interest and provide a sinking fund sufficient to retire the debt at maturity,—action required by Article IX, section 10 of the Constitution .....The sums required for their extinguishment must be annually collected, and no attempt to deprive the holders of this fixed right could be sustained, if attempted.

"By the Act of July 14, 1917 (P. L. 840, sec. 420) the supervisors of such townships are directed annually.....to make a written estimate of the funds needed.....'a township, like any other municipality or quasi municipal body, may act only through powers that have been conferred on them by the legislature.....' .....'that these constitutional provisions are mandatory and not merely directory.....seems to us clear.' .....The township code recognized the possible existence of such liability, and provided, in section 420, that an amount necessary to satisfy indebtedness outstanding and due be included in the annual budget.....If it is made apparent that the moneys.....will be insufficient, the court may.....compel, by mandamus, the levy of a special tax to meet an emergency or to provide for some unexpected deficiency: Township Code, section 422," etc.[10]

Where the language of the statute vests power in the courts to create positions and to make appointments thereto there is less difficulty. Such statutes are mandatory and many of those listed on Table 4, part (b) are of this description. Illustrations of this type of mandatory expenditure appear later in this Chapter.

## Statutes Which Illustrate Mandatory Expenditures

To illustrate the manner in which statutes were classified for the purpose of this inquiry, the following statutes are presented: Where the statute is one which is fixed both in character and in amount it is classified as an expenditure (See Table 4, part (a)). Statutes which illustrate this type of expenditure are:

".....the salary of each of the county commissioners, in counties of the third class shall be six thousand dollars per annum; of the fourth class shall be five thousand dollars per annum; of the fifth class shall be four thousand dollars per annum; and of the sixth class shall be three thousand dollars per annum, payable by the county treasury in the usual manner."[11]

[10] Hillman Coal Co. v. Jenner Township 300 Pa. 108 (1930).
[11] 1927 P. L. 403, Sec. 1

".....it shall be the duty of each assessor and assistant assessor of each township of the second class, borough, and ward in a borough, to keep an account of the several days by him actually employed in the performance of his duties, and to make return of the same to the county commissioners, verified by his oath or affirmation; and for each day so employed he shall receive the sum of five dollars" [12]

".....the pay of witnesses in this commonwealth shall be three dollars per diem with mileage." [13]

"The county commissioners of the several counties of this State shall..... procure appropriate markers, made of suitable material, for the grave of each and every deceased service man or woman buried within the limits of any city, borough, township or district.....Provided, however, That the expenses shall not exceed the sum of fifty dollars for each headstone....." [14]

In order to further illustrate the type of language which is classified (See Table 4, part (b)) the following are given: The quotations indicate the type of mandatory expenditure which is regarded for the purpose of this study as mandatory in character, because of the language of the statute and the method of treatment by county officers, but optional in amount because some measure of control on this point is vested in the county commissioners.

".....the court of common pleas of each county is authorized to employ such number of interpreters and in such languages as the court may deem necessary for the proper transaction of its business.....and shall receive out of the county treasury such annual or per diem compensation as the appointing court shall fix....." [15]

".....the salary of court crier in counties of the sixth class shall be fixed by the court at a rate not exceeding one thousand dollars per annum, payable from the county treasury....." [16]

"Any such property, for which an amount sufficient to pay taxes, penalties, and costs is not bid, shall be purchased by the county commissioners....." [17]

"That the part of the cost of the care and maintenance, including clothing, of the indigent insane.....in the State hospitals for the insane, payable by the counties or poor districts, is hereby fixed at the uniform rate of

[12] 1921 P. L. 535, Sec. 1
[13] 1927 P. L. 463, Sec. 1
[14] 1931 P. L. 418, Sec. 426
[15] 1927 P. L. 62, Sec. 1
[16] 1923 P. L. 474, Sec. 1
[17] 1929 P. L. 1686, Sec. 7

three dollars per week for each person, which shall be chargeable to the county or poor district from which such insane person shall have come." [18]

"Each county.....shall, at the cost of the county.....pay the premium on the bonds of all officers required for the safe keeping and return of county money." [19]

It is attempted to convey by the above quotations the method which was adopted in classifying statutes. Where it was possible to secure the views of the local budget officers, as to whether or not an expenditure was mandatory, such views were helpful in determining the doubtful cases.

Local officers have power to make reductions in all of the expenditures illustrated by Table 4, part (b) in this report. This is true despite the fact that they are compelled to supply the services by statute. The specific amounts and percentages in this report are, therefore, illustrative only. The amounts are obtained from the reports of the various local governments. The percentages of mandatory expenditures are figured in relation to the total disbursements, that is, the expenditures by the local government for all purposes including expenditures of the general fund, payment to the sinking fund, expenditures for permanent improvements and expenditures by special boards, such as poor boards, hospitals, etc. The object is to determine the total warrants issued by the local government for all purposes.

Throughout this inquiry debt service, consisting of interest payments to sinking funds and temporary loans, has been included in the expenditure group, illustrated by Table 4, part (b). The reason for this classification is that although such items are voluntary in their origin, once voted upon or agreed to, the payments become mandatory. The state tax on loans of local governments is included

[18] 1929 P. L. 707, Sec. 1. This statute further provides that where the county is able to collect part of the sum expended in behalf of the "indigent insane" it may do so, and that the uncollectable portion may be shared to a limited extent with the state. It will be noted that mandatory expenditures of this type would have a considerable sum recoverable from the two sources mentioned. It is not possible to determine for the purpose of this report the amount of recoveries made by counties or poor districts under this statute. Such recoveries would offset the total mandatory expenditures by a considerable sum and it is emphasized that there are other mandatory statutes upon which recoveries are made.

[19] 1921 P. L. 1009, Sec. 10.

with the items of debt service. For the purpose of an analysis of mandatory expenditures debt service is merely one of a long list of items shown on the Tables although they comprise a large part of the expenditures illustrated by Table 4, part (b).

*Classification of Mandatory Expenditures in West Virginia*

Professor Sly in his report on Kanawha County (Charleston, West Va.) expenditures defined "mandatory" in the following terms "the word mandatory is used to mean an unavoidable expenditure over which the local jurisdiction has no control." This definition was adopted for the Pennsylvania purposes and is nowise in conflict with the decisions of the Pennsylvania Supreme Court just discussed. In conducting the West Virginia study three classifications of expenditures were made as follows:

CLASS I—Mandatory
CLASS II—Discretionary
CLASS III—Optional

The mandatory expenditures in Class I consisted of expenditures required by the statutes in language which expressly provides for the purpose for which the money is to be spent, and the exact amount which is to be expended. Among the items included were per diem compensations, witness fees, fixed election expenses and fixed salaries.

The discretionary expenditures in Class II were composed of payments made mandatory by the statutes "as to the object for which the money is to be spent but optional as to the amount to be expended." [20] This class of expenditure involves an opportunity for economy in the amount which the local officer shall expend and this opportunity is not present in expenditures of the type to be found in Class I. Expenditures of the Class II type include medical fees, advertising and cost of publishing sample ballots, and election notices.

In Class III Professor Sly included expenditures which were optional both as to the purpose for which the money was expended and as to the amount to be expended. Expenditures in this group include a large number of items based on permissive statutes such as expenditures for county hospitals, health officers, public works, office supplies and other matters under the control of the county officers.

[20] Supra note 1, at 14.

The three types of expenditures together with the debt service (which was separately computed) make up the entire expenditures of Kanawha County.

*Definition of Mandatory Expenditures—New York*

The New York State Commission for Revision of Tax Laws approached the problem of mandatory expenditures "entirely from the standpoint of the local budget maker and considered as mandatory all appropriations which are not within the control of those responsible for drawing up budgets of the local units, of government." [21] The New York Commission recognized the following classes of mandatory expenditures:

| | *Example* |
|---|---|
| 1. Where the state law fixes the amount of appropriation. | Judges salaries |
| 2. Where the state confers the power to fix the amount of the appropriation upon some authority other than that which adopts the local budget. | School board expenses |
| 3. Where the state law fixes the service to be rendered but fails to specify the amount to be expended. | Care of dependents |
| 4. Where the laws specify the compensation of a local officer. | Teachers and policemen |
| 5. Expenditures which only become mandatory after voluntary action under general law. | Debt service, pensions |

In discussing the classes of mandatory expenditures the New York State Commission said:

"it would be possible to classify these expenditures as wholly mandatory or in part discretionary. The greater proportion of them are in part discretionary." [22]

Although the New York Commission recognized classes of mandatory expenditures, it was found more convenient for the purpose of their report to list the mandatory expenditures without specifying

[21] Third Report New York State Commission Revision of Tax Laws, Legislative Document (1933) No. 56, p. 55.

[22] Ibid., p. 60.

the classes under which each item was to be included. This, of course, is not intended as a criticism and it should be noted that such an arrangement has certain advantages.

In both the New York and West Virginia reports the debt service, which includes interest payments for sinking funds and for temporary loans, was carried independent of the mandatory expenditures. Permanent improvements were also separately itemized. In New York the mandatory expenditures of four cities and two counties were itemized in detail, with the statutes, and amounts which were required to be spent under each statute. In West Virginia the mandatory expenditures of one county were presented in the course of a study which analyzed and classified all county expenditures.

*Conclusion*

The definition of "Mandatory Expenditures" has been well worked out by Professors Sly and Gulick. Different classifications are used in different studies. The larger the number of classes the more work is involved and the larger the staff must be. Although the classification of mandatory expenditures may vary, the definition used by Professors Sly and Gulick in the studies cited, and the definition used throughout this study contain no substantial differences.

## CHAPTER 3

### Mandatory Expenditures, Pennsylvania Counties Fourth Class

In 1930 there were eleven Pennsylvania counties of the fourth class. The General County Law of 1929 [1] provided that counties of the fourth class shall have a population of more than 150,000 and less than 250,000 inhabitants. Counties fulfilling the population requirement during 1930 were based upon the census of 1920, the next census being then in the process of enumeration. The counties of the Fourth Class in 1930 were as follows:

| *County* | *Population—1920* |
|---|---|
| Delaware | 173,084 |
| Montgomery | 199,310 |
| Northampton | 153,506 |
| Dauphin | 153,116 |
| Schuylkill | 217,754 |
| Cambria | 197,839 |
| Berks | 200,854 |
| Fayette | 188,104 |
| Washington | 188,992 |
| Erie | 153,536 |
| Lancaster | 173,797 |

*How Change of Class Is Effected*

The classification of a county is ascertained and fixed according to its population with reference to the last United States Census. When it appeared upon completion of the 1930 Census that the counties of Delaware and Montgomery contained 280,264 and 265,804 inhabitants respectively, it became the duty of the Governor to certify that fact. The certificate is forwarded to the Recorder of Deeds of the proper county and recorded in his office. The same procedure is provided for [2] when it shall appear by the last Census that a county has decreased in population so as to recede in classification.

A change of class (having been ascertained) becomes effective on the first day of January following the year in which the Census was taken. The change of classification affects the salaries of county officers, the General Assembly having provided for salaries of county

[1] P. L. 1283.
[2] 1931 P. L. 405.

officers proportioned in amount to the population group to which the county belongs. County officers continue to the end of their term at the salary provided for the class of counties to which their county belongs at the time they took office. The Court of Common Pleas of a county which is reduced in classification may, by written order, filed in the office of the Prothonotary fix the salaries of the County Commissioners and of the District Attorney at an amount not exceeding the salaries theretofore paid if, in its judgment, the business of the county warrants such action. In such a case the salaries paid are permitted to be higher than those fixed for the class of county to which the county has receded.

*Expenditures Mandatory in Character and Amount*

Expenditures which are mandatory in character and amount are in all cases expenditures for a purpose required by Act of Assembly. The amount of the expenditure is fixed by the Act which imposes a duty of payment upon the County Commissioners. For example, the salary of the County Treasurer of fourth class counties is by Act of Assembly fixed at $5,000 per year. [3]

The expenditures of counties of the fourth class that are mandatory in character and amount are as follows:

| *County* | *Amount in Thousands—1930* | *Percent of Total Disbursements Mandatory in Character and Amount* |
|---|---|---|
| Delaware | $351 | 8% |
| Montgomery | 278 | 8 |
| Northampton | 274 | 14 |
| Dauphin | 225 | 16 |
| Schuylkill | 248 | 11 |
| Cambria | 245 | 11 |
| Berks | 195 | 9 |
| Fayette | 237 | 11 |
| Washington | 242 | 10 |
| Erie | 206 | 11 |
| Lancaster | 156 | 5 |
| Total | $2,657 | |

In counties of the fourth class, expenditures mandatory in character and amount in 1930 constituted 10% of the total disbursements of counties of this class.

[3] 1876 P. L. 13; 1895 P. L. 424 as amended.

*Salaries*

Most of the attention given to mandatory expenditures of local government centers on the question of salaries. In counties of the fourth class the salaries are sufficient to make the position desirable. Salaries have always been one of the favorite subjects of critics of local government. The principal mandatory salaries paid in 1930 in counties of the fourth class for the various positions were as follows:

| *Office* | *Salary* |
|---|---|
| County Commissioners (3) | $5,000 each |
| Controller | 4,000 |
| Sheriff | 6,500 |
| Coroner | 2,500 |
| Treasurer | 5,000 |
| Prothonotary | 6,000 |
| Clerk of Court | 4,000 |
| Register of Wills | 4,000 |
| Recorder of Deeds | 4,000 |
| District Attorney | 5,000 |
| Chief Detective | 3,000 |
| Jury Commissioners (2) | 500 each |
| Directors of the Poor (3) | 1,500 each |
| Court Stenographers | 1,500 min. |
| Sealer of Weights & Measures | 1,000 min. |

*Fees and Per Diem Compensation*

There are a considerable number of fees which have been enacted from time to time and which constitute a mandatory charge upon the County Treasurer. In counties of the fourth class the principal mandatory fees were as follows:

| *Purpose* | *Amount—1930* |
|---|---|
| Witness Fees | $3.00 per diem |
| Coroner's Jurors and Witness Fees | 1.00 to 1.50 |
| Registrars of Births and Deaths | .50 each |
| Jury Fees | 4.00 per diem |
| Constables and Justice Fees | .10 to 5.00 |
| Jurors of View | 12.00 per diem |
| Real Estate Assessors | 2.50 to 5.00 |
| Registry Assessors | 2.50 to 5.00 |

*Memorial Day and Burial of Veterans*

The third and final group of expenditures mandatory in character and amount in counties of the fourth class consists of payments for Memorial Day and for the burial of soldiers and their widows. By

the Act of 1929 [4] counties are obligated to pay to each post of the Grand Army of the Republic an amount not in excess of $50 to defray Memorial Day expenses. In addition to the moneys appropriated for Memorial Day purposes flags are to be purchased by the county and supplied veterans' organizations in such numbers as they shall require. The County Commissioners are also obliged to draw a warrant upon the County Treasurer for the amount of $75.00 toward the funeral expenses of any soldier, sailor, marine or member of the enlisted nurse corps having a legal residence within the county. A similar sum is directed to be spent from the county funds toward the funeral expenses of any widow of an honorably discharged soldier, sailor or marine. Expenditures for Memorial Day and soldiers' burial purposes in counties of the fourth class are as follows:

| *Purpose* | *Amount—1930* |
|---|---|
| Memorial Day | $28,029.09 |
| Burial of Soldiers, etc. | 87,405.21 |

Expenditures for the above purposes are 4% of the expenditures in fourth class counties that are mandatory in character and amount.

*Important Expenditures Mandatory in Character and Amount*

The four principal expenditures that are mandatory in both character and amount are as follows:

| *Purpose* | *Amount in Thousands—1930* |
|---|---|
| Real Estate Assessors | $384 |
| Jury Fees | 346 |
| Constable and Justice Fees | 322 |
| Court Stenographers and Supplies | 204 |
| Total | $1,256 |

The four principal expenditures mandatory in character and amount comprise 47% of such expenditures. The remaining expenditures are found on Table 4, part (a). The item for real estate assessors includes 3c mileage. It will be noted that mileage is an item concerning which the character and amount are known but which nevertheless contains an indefinite quantity because the number of miles

[4] 1929 P. L. 1337.

would not be known in advance. The reports of County Controllers in many cases lump mileage and assessors' fees together. This is one of a number of items concerning which segregation is impossible under the present system of accounting, unless the accounts in each county for each item are personally examined.

Jury fees consist of a payment of $4.00 per diem for each juror and mileage of 6¼¢ from the juror's home to the county seat and return. Some County Controllers lump the expenses such as meals and lodging of jurors in with the fees, others itemize them separately. Jury expenses are regarded as mandatory. Motion picture shows are frequently listed among jury expenses. The mandatory character of such shows may well be doubted. A few County Controllers list a lump sum for the item "Jurors." In such cases the actual mandatory expense cannot be determined. In all counties the amount involved is too small to affect the percentages of expenditures mandatory in character and amount. The purpose of explaining the item for motion pictures at this point is that it serves as an excellent illustration of the illusory thread which must necessarily run through studies of public finance in governmental units where uniform accounting is not employed. The study can never be absolutely accurate.

Constables and Justice Fees and Costs were expensive items in all counties. The total for counties of the fourth class was third in amount of expenditure on the list of principal expenditures of the part (a) type. The Act of 1929 [5] gave a long list of fees on many subjects.

The fourth largest item mandatory in character and amount included a minimum salary of $1,500 for court stenographers and their supplies. As a general rule counties pay court stenographers a much larger sum than the minimum which the statute fixed. The amount involved in this item was approximately one-half for salaries and one half for supplies. There is considerable variation in the number of court stenographers and the quantities of their supplies in the different counties of the fourth class. This variation is shown by counties on Table 4.

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[5] 1929 P. L. 170.

*Expenditures Mandatory in Character, Optional in Amount*

Expenditures mandatory in character but optional in amount consist of all those expenditures which in some limited way are under the control of the County Commissioners, but which for the most part are compulsory and unavoidable. Such expenditures occupy a "twilight zone." They may be regarded as part mandatory and part optional. It is impossible to segregate the mandatory portion out of such expenditures. If segregation were possible the expenditures would become fixed in character and amount and would therefore be classified with those fixed expenditures which have already been discussed. Expenditures mandatory in character, optional in amount are obligations imposed by statute but varying amounts are fixed by the court or the progress of events on which they may depend. For example, the Act of 1907 [6] provides for a payment of $200 for counsel for persons charged with murder but unable to procure an attorney. Nobody knows how many murders are going to be committed in a county of the fourth class. Consequently the amount expended, although mandatory in character, is optional in amount and will vary with the number of homicides brought to trial that are without means.

Expenditures mandatory in character, optional in amount are in all cases expenditures for purposes required by the General Assembly. The expenditures of counties of the fourth class that are mandatory in character and optional in amount were as follows:

| *County* | *Amount in Thousands—1930* | *Percent of Total Disbursements Mandatory in Character, Optional in Amount* |
|---|---|---|
| Delaware | $925 | 22% |
| Montgomery | 853 | 26 |
| Northampton | 1,321 | 66 |
| Dauphin | 477 | 34 |
| Schuylkill | 1,164 | 52 |
| Cambria | 1,266 | 58 |
| Berks | 753 | 34 |
| Fayette | 1,125 | 53 |
| Washington | 1,291 | 55 |
| Erie | 942 | 50 |
| Lancaster | 2,178 | 70 |
| Total | $12,295 | |

[6] 1907 P. L. 31.

The above expenditures constituted 46% of the total disbursements of counties of this class.

*Positions Not Under the Control of the County Commissioners*

In a number of instances the General Assembly has vested the appointment of various positions in others than the County Commissioners. An illustration is to be found in the Act of 1929 which provides:

"the district attorneys of counties of the fourth and fifth classes may employ a stenographer or stenographers, whose combined annual salaries, in any one of said counties, shall not exceed two thousand five hundred dollars ($2,500.00). The salary of such stenographers shall be paid out of the county treasuries in the usual manner." [7]

Under this statute the district attorney within the limits fixed by the General Assembly may employ persons and so far as the county commissioners are concerned the expenditure is unavoidable. This distinction may seem academic. In actual practice the district attorney discusses his budget requirement with the commissioners and only in rare cases does the difference of opinion arise which cannot be amicably settled. Should such a difference of opinion arise the statute authorizes the district attorney to make the decision.

The salaries of court criers and tipstaves in counties of the fourth class constitute another example of appointments vested in persons other than the county commissioners. In this case the judges of the county courts make the appointment. The Act of 1927 reads:

"That in counties of the Fourth Class the salaries of the court criers shall be fixed by the judges of the several courts, and shall not exceed one thousand eight hundred dollars per annum; and the salaries of tipstaves shall not exceed one thousand five hundred dollars per annum. Such salaries shall be payable out of the county treasury." [8]

*Contingent Events*

A considerable number of expenditures mandatory in character, optional in amount are dependent upon contingencies of various

[7] 1929 P. L. 159.
[8] 1927 P. L. 89.

kinds. The unknown quantity in connection with the number of murderers who may require defense counsel at county expense has already been mentioned. Other contingencies made mandatory payments by statute but the amount of which is unknown are:

County poor home
Compensation insurance (Workmen's)
House of detention
Food and clothing of county prisoners
Road damage
Elections
Advertising

The indefinite nature of such expenditures arises from the fact that no specific amount is provided in the statute. With regard to workmen's compensation the General Assembly has provided:

'Every employer liable under this act to pay compensation shall insure the payment of compensation in the State Workmen's Insurance Fund, or in any insurance company, or mutual association or company, authorized to insure such liability in this Commonwealth, unless such employer shall be exempted by the bureau from such insurance." [9]

It is further provided:

"The term 'employer' as used in this act is declared..... to include .....municipal corporations, the Commonwealth, and all governmental agencies created by it." [10]

Counties are municipal corporations and employers within the meaning of the Workmen's Compensation Act. The amount of mandatory expenditure for this purpose in any county will depend on the number of employes engaged in county work. This in turn will depend on the amount of work which is budgeted by the county commissioners. The item is relatively insignificant amounting to less than $10,000 for all counties of the fourth class.

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[9] 1915 P. L. 736, Sec. 305; 1921 P. L. 114, Sec. 1; 1929 P. L. 829, Sec. 2.
[10] 1915 P. L. 736, Sec. 103.

*Important Expenditures Mandatory in Character, Optional in Amount*

The five principal expenditures mandatory in character but optional in amount comprise 83% of the expenditures of this group. These expenditures are listed below:

| *Purpose* | *Amount in Thousands—1930* |
|---|---|
| Sinking Fund | $2,848 |
| Temporary Loans and Interest | 2,404 |
| County Poor Home | 2,203 |
| Interest on Funded Debt | 1,573 |
| State Penal and Charitable Inst. | 1,194 |
| Total | $10,222 |

Sinking Funds of counties of the fourth class are governed by the General County Law of 1929 which provides:

"The resolution authorizing and directing the execution and delivery of said bonds shall provide for the collection of an annual tax, on the taxable property of the county, sufficient to pay the interest and also the principal thereof within thirty years." [11]

A similar direction is to be found in the Constitution of Pennsylvania

"any county, township, school district or other municipality incurring any indebtedness shall at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof within thirty years." [12]

The interest on the funded debt is governed by the Act of 1929 [13] and by Article 9 of the Constitution as described above.

The mandatory character of the "sinking fund" item and the "interest on the funded debt" item is sometimes questioned on the ground that bond issues are voted upon by a majority of the electors and are therefore optional. However, after the bond issue has been voted upon favorably and the bonds issued the obligation to annually set aside an amount sufficient to pay the principal and interest within

[11] 1929 P. L. 1344, Sec. 476.
[12] Const. of Pa. Art. 9, Sec. 10.
[13] 1929 P. L. 1344, Sec. 476.

thirty years is mandatory. This study of county expenditures has treated these items as mandatory.

Temporary loans and interest are the second most important expenditure mandatory in character and optional in amount. Under Article 9 of the Pennsylvania Constitution as quoted above a county in order to incur indebtedness must provide for the liquidation thereof. Temporary loans are not indebtedness within the meaning of Article 9 and therefore must be repaid out of current revenues available within the year in which the money is borrowed. Such loans enable the county to meet usual and ordinary expenses before tax receipts may be available. Obligations of the county which can be fully discharged out of current revenues were exempted from the operation of Article 9 by Spangler v. Gallagher [14] and Schuylkill County Commissioners v. Snyder. [15]

By the Act of 1932 [16] counties, cities, boroughs, townships, school districts and poor districts were authorized, with the approval of the court of common pleas to refund temporary loans for unemployment relief and salaries of employees. Such temporary loans were not to exceed the total amount of taxes for 1931 and prior years delinquent and uncollected at the date of the loan. The loans were made by the Commissioners, Councilmen, Supervisors, etc. without the necessity for approval by the electorate.

The county home is third largest in amount of those expenditures which are mandatory in character and optional in amount. The county home is subject to the provisions of the General Poor Relief Act of 1925 in counties for which a study of mandatory expenditures was made. The Act of 1925 provides:

"the directors of the poor may elect and fix the compensation of a superintendent.....and all other necessary employees and assistants." [17]

The Act further provides:

"The treasurer of such counties shall be treasurer of said poor district,

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[14] 182 Pa. 277, 1897
[15] 20 C. C. 649, 1898.
[16] 1932 P. L. 13.
[17] 1925 P. L. 762; 1929 P. L. 519.
[18] 1925 P. L. 762.

shall receive all moneys belonging to the district, and pay out the same on warrants drawn by the directors of the poor." [18]

The quotations indicate the duty imposed upon the county treasurer to pay out funds upon the order of the directors of the poor. For this reason the expenditure is regarded as one over which the county commissioners have no control.

The last of the five items comprising 83% of the expenditures mandatory in character, optional in amount consists of payment by the county to state prisons, homes and hospitals. It also includes payments for the care of the insane in state institutions. Because the expenses of lunacy commissions, fees and examinations are not segregated in some county reports it was sometimes necessary to include this item in the total of payments to state institutions. The mandatory character of expenditures for prisoners is derived from the following:

"The expenses of keeping the convicts in the State Penitentiaries shall be borne by the respective counties in which they shall be convicted." [19]

The Act of 1929 is almost identical in language and purpose with the Act of 1829 which it replaced. [20] County expenditures for the care of the insane in state institutions are governed by the Act of 1929 which provides:

"The part of the cost of the care and maintenance, including clothing, of the indigent insane, whether chronic or otherwise, in the State hospitals for the insane, payable by the counties or poor districts, is hereby fixed at the uniform rate of three dollars per week for each person, which shall be chargeable to the county or poor district from which such person shall have come....." [21]

*Percentage of Total Disbursements That Are Mandatory*

The percentage of total disbursements which are mandatory includes the group of expenditures mandatory in character and amount and the group mandatory in character, optional in amount. Expenditures not included are those within the control of the local

[18] 1929 P. L. 694, Sec. 1.
[20] 1829 P. L. 341, Sec. 9.
[21] 1929 P. L. 707, Sec. 1.

jurisdiction, that is, those which the County Commissioners could avoid because of their discretionary character. The mandatory expenditures of counties of the fourth class were as follows:

| *County* | *Amount in thousands—1930* | *Percent of Total Disbursements Mandatory* |
|---|---|---|
| Delaware | $1,276 | 30% |
| Montgomery | 1,131 | 34 |
| Northampton | 1,595 | 80 |
| Dauphin | 702 | 50 |
| Schuylkill | 1,412 | 63 |
| Cambria | 1,511 | 69 |
| Berks | 949 | 43 |
| Fayette | 1,362 | 64 |
| Washington | 1,532 | 65 |
| Erie | 1,149 | 61 |
| Lancaster | 2,333 | 75 |
| Total | $14,952 | |

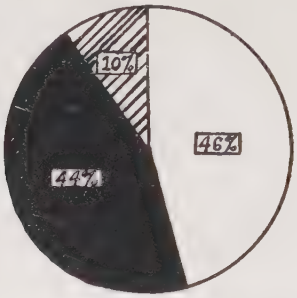
If the expenditures mandatory in character and amount and the expenditures mandatory in character, optional in amount are added the resulting figure is 56% of the total disbursements of counties of the fourth class.

Total disbursements includes all expenditures made by the county from the general fund, the bond fund, county home and hospital fund, prison fund and the amount drawn by the directors of the poor. Thus expenditures for permanent improvements and debt service are included in the item "total disbursements." Transactions which were not actual payments but were in the nature of bookkeeping charges were eliminated.

*Conclusion*

In this Chapter has been set down the nomenclature and outline of procedure which is to be followed in all Chapters. Its primary purpose, however, is to portray the mandatory expenditures of the 11 counties of the fourth class. As Chart 1 shows the expenditures were 10% mandatory in character and amount; 46% mandatory in character, optional in amount; and the remainder 44% is discretionary expenditure. The study included all the counties of the fourth class.

## CHART 1. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES, FOURTH CLASS 1930



Mandatory in Character and Amount.
Mandatory in Character, Optional in Amount.
Discretionary.

Based On All Eleven Counties (Census of 1920) Of This Class.

TABLE 4. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES FOURTH CLASS[a]

(a) MANDATORY IN CHARACTER AND AMOUNT

| | Act of Assembly | Fixed | Delaware 1930 |
|---|---|---|---|
| County Commissions (3) | 1927 P. L. 403 | $5,000 each | $15,000 |
| Controller | 1876 P. L. 13; 1895 P. L. 424 | 4,000 | 4,000 |
| Sheriff | 1876 P. L. 13; 1895 P. L. 424 | 6,000–6,500 | 6,500 |
| Coroner | 1927 P. L. 168 | 2,500 | 2,187.46 |
| Treasurer | 1876 P. L. 13; 1895 P. L. 424 | 5,000 | 5,000 |
| Prothonotary | 1876 P. L. 13; 1895 P. L. 424 | 6,000 | 6,000 |
| Clerk of Courts | 1876 P. L. 13; 1895 P. L. 424 | 4,000 | 4,000 |
| 1st, 2nd, 3rd Ass't. Clerk Orphan's Ct. | 1874 P. L. 206; 1929 P. L. 1633 | 5,900 | 5,200 |
| Register of Wills | 1876 P. L. 13; 1895 P. L. 424 | 4,000 | 4,000 |
| Recorder of Deeds | 1876 P. L. 13; 1895 P. L. 424 | 4,000 | 4,000 |
| District Attorney | 1919 P. L. 975 | 5,000 | 5,000 |
| 1st Ass't Dist. Attorney | 1919 P. L. 995; 1927 P. L. 492 | 3,500 | 3,500 |
| 3 Ass't Dist. Attorneys @ $3,000 each | 1919 P. L. 995; 1927 P. L. 492 | 9,000 | 9,000 |
| Indictment Clerk | 1919 P. L. 83 | 1,200 | 1,200 |
| Chief Detective | 1921 P. L. 243; 1929 P. L. 75 | 3,000 | 3,000 |
| Ass't Chief Detective | 1921 P. L. 243; 1929 P. L. 75 | 2,500 | 2,500 |
| 2 Detectives ($2,000 each) | 1921 P. L. 243; 1929 P. L. 75 | 4,000 | 3,583.27 |
| Sheriff's Solicitor | 1923 P. L. 183 | 500 | 500 |
| Jury Commissioners ($500 each) | 1895 P. L. 424 | 1,000 | 1,000 |
| Directors of Poor (3 @ $1,500 each) | 1876 P. L. 13; 1895 P. L. 424 | Poor Home | ---------- |
| Coroner's Jurors and Witness Fees | 1879 P. L. 147 | $1.00 to $1.50 | 704 |
| Post Mortems by Coroner | 1848 P. L. 29; 1867 P. L. 677 | $10–$15 | ---------- |
| Registrars of Births and Deaths | 1915 P. L. 900; 1927 P. L. 857 | ---------- | 3,262 |
| Jury fees and 6½¢ mileage | 1834 P. L. 333; 1923 P. L. 1064 | $4 per diem | 45,691.82 |
| Witness fees | 1927 P. L. 463 | $3 per diem | 18,117.83 |
| Constable and Justices fees & Costs | 1899 P. L. 32; 1929 P. L. 170 | ---------- | 24,115.39 |
| Court Stenographers and Supplies | 1907 P. L. 135; 1919 P. L. 289 | $1,500 Min. | 31,893.59 |
| Sealer Weights and Measures | 1911 P. L. 275; 1917 P. L. 1102 | 1,000 Min. | 3,000 |
| Jurors of View | 1927 P. L. 72 | $12 per diem | 2,877.40 |
| Surveyor | 1876 P. L. 13; 1895 P. L. 424 | $300 | ---------- |

TABLE 4. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES FOURTH CLASS [a]

(a) MANDATORY IN CHARACTER AND AMOUNT

| | Act of Assembly | Fixed | Delaware 1930 |
|---|---|---|---|
| Memorial Day | 1929 P. L. 1278 | $50 per post | 2,550 |
| Burial of Soldiers & Soldiers Widows | 1929 P. L. 1278 | $75 per funeral | 8,025 |
| Real Estate Assessors (3¢ mileage) | 1834 P. L. 573, 1921 P. L. 534 | $2.50 to $5.00 | 95,046.10 |
| Enroll. & Reg. of Voters (Registry Assessors) | 1913 P. L. 1043 | Same as Assessors | 30,355 |
| Mandatory in character and amount (a) | | | $350,808.86 |
| Percentage of total disbursements Mandatory in character & amount | | | 8% |

TABLE 4. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES FOURTH CLASS [a]

(a) MANDATORY IN CHARACTER AND AMOUNT

| | Montgomery 1931 | Northampton 1930 | Dauphin 1930 | Schuylkill 1930 | Cambria 1930 | Berks [c] 1930 |
|---|---|---|---|---|---|---|
| County Commissioners (3) | $15,000 | $15,000 | $15,000 | $15,000 | $15,000 | $15,000 |
| Controller | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Sheriff | 6,500 | 6,000 | 6,500 | 6,500 | 6,500 | 6,500 |
| Coroner | 1,758.30 | 2,500 | 2,500.02 | 2,500 | 2,500 | 2,785.34 |
| Treasurer | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Prothonotary | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Clerk of Courts | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 1st, 2nd, 3rd Ass't Clerk Orphan's Ct. | 7,700 | | | 3,000 | | |
| Register of Wills | 4,000 | Not itemized | 4,000 | 4,000 | 4,000 | 4,000 |
| Recorder of Deeds | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |

TABLE 4. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES FOURTH CLASS [a]

(a) MANDATORY IN CHARACTER AND AMOUNT

| | Montgomery 1931 | Northampton 1930 | Dauphin 1930 | Schuylkill 1930 | Cambria 1930 | Berks [c] 1930 |
|---|---|---|---|---|---|---|
| District Attorney | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 4,000 |
| 1st Ass't Dist. Attorney | 25,522.91[e] | 12,500[e] | 7,700[e] | 3,500 | 3,500 | Not itemized |
| 3 Ass't Dist. Attorneys @ $3,000 each | Incl. above | Incl. above | Incl. above | 9,000 | 9,000 | " " |
| Indictment Clerk | " " | " " | " " | 1,200 | | " " |
| Chief Detective | " " | 3,000 | 3,000 | 7,333.34 | 3,000 | " " |
| Ass't Chief Detective | " " | 6,583.33 | | Incl. above | 2,500 | " " |
| 2 Detectives ($2,000 each) | " " | Incl. above | | " " | 4,000 | " " |
| Sheriff's Solicitor | 375 | 375 | 500 | 500 | 458.34 | " " |
| Jury Commissioners ($500 each) | 1,000 | 1,000 | 1,000 | 916.66 | 1,000 | 1,152.12 |
| Directors of Poor (3 @ $1,500 each) | | | | | | |
| Coroner's Jurors and Witness Fees | 294.85 | 1,040.98 | 408 | 920 | 99.48 | 826.17 |
| Post Mortems by Coroner | | | | | | |
| Registrars of Births and Deaths | 3,960 | 3,039.45 | 2,806 | 4,341 | 4,080 | 3,826 |
| Jury fees and 6¼¢ mileage | 39,119.38 | 21,919.41 | 28,370.60 | 36,898.47 | 29,306.86 | 26,734.17 |
| Witness fees | 22,632.93 | 14,192.86 | 14,146.53 | 20,939.63 | 19,596.90 | 6,481.89 |
| Constable and Justices fees & Costs | 10,820.36 | 43,423.29 | 35,323.68 | 27,343.99 | 31,047.88 | 21,723.80 |
| Court Stenographers and Supplies | 22,851.65 | 22,261.63 | 20,096.34 | 14,984.53 | 19,045.11 | 26,992.26 |
| Sealer Weights and Measures | 3,129.85 | 2,400 | 1,800 | 4,560 | 2,080 | 1,740 |
| Jurors of View | 3,938.60 | 5,894.20 | 4,237.87 | 2,487.61 | 6,483.49 | 3,709.70 |
| Surveyor | | | | | 300 | 300 |
| Memorial Day | 2,679.67 | 4,769.10 | 1,926.05 | 2,800 | 2,756.68 | 2,335.86 |
| Burial of Soldiers & Soldiers Widows | 9,212.45 | 4,702.76 | 9,645 | 10,250 | 5,100 | 10,798 |
| Real Estate Assessors (3¢ mileage) | 46,075.05 | 56,494.50 | 28,123.08 | 19,040.73 | 25,327.39 | 17,218.39 |
| Enroll. & Reg. of Voters (Registry Assessors) | 23,139.27 | 18,777.02 | 10,039.50 | 22,351 | 20,062.75 | 16,272.46 |
| Mandatory in character and amount (a) | $277,710.37 | $273,873.53 | $225,122.67 | $248,366.96 | $244,744.88 | $195,396.16 |
| Percentage of total disbursements Mandatory in character & amount | 8% | 14% | 16% | 11% | 11% | 9% |

TABLE 4. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES FOURTH CLASS [a]

(a) MANDATORY IN CHARACTER AND AMOUNT

| | Fayette 1930 | Washington [c] 1930 | Erie 1930 | Lancaster 1930 | Total |
|---|---|---|---|---|---|
| County Commissioners (3) | $15,000 | $15,000 | $15,000 | $15,000 | $165,000.00 |
| Controller | 4,000 | 4,000 | 4,000 | 600.04 | 40,600.04 |
| Sheriff | 6,500 | 6,500 | 6,500 | 6,500 | 71,000.00 |
| Coroner | 2,500 | 3,298 | 2,508.90 | 1,593.08 | 26,631.10 |
| Treasurer | 5,000 | 5,000 | 5,000 | 5,000 | 55,000.00 |
| Prothonotary | 6,000 | 6,000 | 6,000 | 6,000 | 66,000.00 |
| Clerk of Courts | 4,000 | 4,000 | 4,000 | 4,000 | 44,000.00 |
| 1st, 2nd, 3rd Ass't Clerk Orphan's Ct. | | | | | 15,900.00 |
| Register of Wills | 4,000 | 4,000 | 4,000 | 4,000 | 40,000.00 |
| Recorder of Deeds | 4,000 | 4,000 | 4,000 | 4,000 | 44,000.00 |
| District Attorney | 5,000 | 14,500[e] | 5,000 | 5,000 | 63,500.00 |
| 1st Ass't Dist. Attorney | 3,500 | Incl. above | 3,500 | 3,500 | 66,722.91 |
| 3 Ass't Dist. Attorneys @ $3,000 each | 8,000 | " " | 9,000 | | 44,000.00 |
| Indictment Clerk | 2,000 | | | | 4,400.00 |
| Chief Detective | 3,000 | 5,500 | 3,000 | 3,000 | 33,833.34 |
| Ass't Chief Detective | 2,041.66 | Incl. above | 2,326.38 | | 15,951.37 |
| 2 Detectives ($2,000 each) | 1,855.02 | " " | | | 9,438.29 |
| Sheriff's Solicitor | 900 | | 500 | 500 | 4,608.34 |
| Jury Commissioners ($500 each) | 1,000 | Not itemized | 1,000 | 1,000 | 10,068.78 |
| Directors of Poor (3 @ $1,500 each) | | | | | |
| Coroner's Jurors and Witness Fees | 940.30 | 1,388.10 | 348 | | 6,969.88 |
| Post Mortems by Coroner | | | | | |
| Registrars of Births and Deaths | 3,690 | 3,364 | 2,829.50 | 4,092 | 39,289.95 |
| Jury fees and 6¼¢ mileage | 36,353.68 | 31,996.08 | 37,968.55 | 11,404.14 | 345,763.16 |
| Witness fees | | 15,231.41 | 8,857.32 | 3,444.02 | 143,641.32 |
| Constable and Justices fees & Costs | 46,821.40 | 53,614.76 | 14,386.21 | 13,761.19 | 322,381.95 |
| Court Stenographers and Supplies | 16,494.77 | Tipstaff item | 16,495.98 | 12,860.55 | 203,976.41 |
| Sealer Weights and Measures | 3,240 | 609.37 | 1,800 | 2,360 | 26,719.22 |
| Jurors of View | 5,553.90 | 7,567.53 | 5,202.98 | 1,730.90 | 49,684.18 |
| Surveyor | 300 | 6,000 | 300 | 300 | 7,500.00 |

TABLE 4. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES FOURTH CLASS [a]
(a) MANDATORY IN CHARACTER AND AMOUNT

| | Fayette 1930 | Washington [c] 1930 | Erie 1930 | Lancaster 1930 | Total |
|---|---|---|---|---|---|
| Memorial Day | 5,109.80 | Not itemized | 1,150 | 1,951.23 | 28,029.09 |
| Burial of Soldiers & Soldiers Widows | 6,740 | 5,797 | 7,150 | 9,985 | 87,405.21 |
| Real Estate Assessors (3¢ mileage) | 18,461.24 | 27,070.26 | 23,835.74 | 27,677.50 | 384,369.98 |
| Enroll. & Reg. of Voters (Registry Assessors) | 14,932.10 | 17,341.94 | 10,903.45 | 6,681 | 190,855.49 |
| Mandatory in character and amount (a) | $236,933.87 | $241,778.45 | $206,563.01 | $155,941.35 | $2,657,240.01 |
| Percentage of total disbursements Mandatory in character & amount | 11% | 10% | 11% | 5% | |

TABLE 4. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES FOURTH CLASS [a]
(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Act of Assembly | Fixed | Delaware 1930 |
|---|---|---|---|
| Dist. Atty. Stenographers | 1929 P. L. 159 | $2,500 max. | $3,190 |
| Spec'l Officers & Spec'l Detectives | 1875 P. L. 25 | | 16,547.20 |
| Court Criers (4) | 1921 P. L. 71; 1927 P. L. 88 | 1,800 max. | 7,200 |
| Tipstaff | 1921 P. L. 71; 1927 P. L. 88 | 1,500 max. | 10,950 |
| Interpreter (8) | 1919 P. L. 725; 1927 P. L. 62 | By the Court | 4,231.35 |
| Counsel | 1907 P. L. 31 | 200 | 2,584.51 |
| Law library | 1929 P. L. 1278 | | 1,044.25 |
| Judges offices, supplies & salaries | 1917 P. L. 43 etc.; 1929 P. L. 858 | | 17,304.27 |
| Probation officer and ass't | 1911 P. L. 1065; 1919 P. L. 569 | By Court | H. of D. |
| Desertion Probation Officer | 1913 P. L. 502 | By Court | H. of D. |
| House of Detention | 1929 P. L. 1278 | | 26,305 |
| Seated and | 1929 P. L. 1684 | | |
| Unseated Lands, Tax sale & Purchase | 1815 P. L. 177 | | 2,602.42 |
| County Poor Home | 1878 P. L. 63 | | 289,340.61 |
| Compensation Insurance | 1915 P. L. 736; 1929 P. L. 289 | | 1,028.83 |

TABLE 4. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES FOURTH CLASS [a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Act of Assembly | Fixed | Delaware 1930 |
|---|---|---|---|
| STATE penal and Charitable Inst. | 1929 P. L. 694 and 707 | | |
| Lunacy exam., fees, transfer, etc. | 1923 P. L. 998, etc. | | 90,690.33 |
| Maintenance (COUNTY) | | | |
| Prisoners (food and clothing) | 1921 P. L. 579 | | 35,790.96 |
| County Supt. Stenographers and Exp. | 1915 P. L. 706; 1927 P. L. 463 | | 4,946.36 |
| Road Damage (State or state aid roads) [f] | 1927 P. L. 962 | | 57,363.33 |
| Sinking Fund | 1874 P. L. 65; 1897 P. L. 53 | | 136,500 |
| Interest on Funded Debt | 1874 P. L. 65; 1895 P. L. 36 | | 162,220.50 |
| Tax on bonds | 1913 P. L. 507; 1923 P. L. 1085 | .004 on $1 | 10,626.35 |
| Temporary loans and Interest | Const. of Pa. Art. 9, Sec. 10 | | |
| Elections — Special | 1876 P. L. 136; 1923 P. L. 53, 602 & 340 | | |
| Elections — Primary | 1927 P. L. 819; 1915 P. L. 638 & 724 | | |
| Elections — General | 1919 P. L. 274; 1840 P. L. 683 | | |
| Elections — Supplies Advertising | 1874 P. L. 36; 1921 P. L. 534 | | 42,070.76 |
| Advertising | 1909 P. L. 424; 1929 P. L. 1784 | | 2,454.88 |
| Mandatory in character optional in amount (b) | | | $924,991.91 |
| Percentage of total disbursements mandatory in character optional in amount | | | 22% |
| Total mandatory expenditures (a plus b) | | | $1,275,800.77 |
| Total disbursements (including permanent improvements and debt service) | | | $4,192,236.44 |
| Percentage of total disbursements that are mandatory | | | 30% |

TABLE 4. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES FOURTH CLASS [a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Montgomery 1931 | Northampton 1930 | Dauphin 1930 | Schuylkill 1930 | Cambria 1930 | Berks 1930 |
|---|---|---|---|---|---|---|
| Dist. Atty. Stenographers | Incl. above | $2,200 | $2,200 | $2,500 | $1,500 | Not itemized |
| Spec'l Officers & Spec'l Detectives | | 1,800 | | 1,375 | | $1,152.12 |
| Court Criers (4) | $6,559.74 | 4,950 | 7,820 | 4,743.39 | 1,500 | 3,150 |
| Tipstaff | 9,928.50 | 10,500 | Incl. above | 13,911 | 6,000 | 11,480 |
| Interpreter (8) | 2,320 | 1,495 | 672.64 | 2,190 | 3,630 | 500 |
| Counsel | | 200 | 1,110.50 | 1,600 | 1,091.90 | 996.29 |
| Law Library | 2,008.57 | 2,438.48 | 2,500 | 2,276.92 | 3,500 | 1,774.50 |
| Judges offices, supplies & salaries | | 1,998.90 | 3,213.99 | 1,988.35 | 5,436.69 | 5,633.66 |
| Probation officer and assistant | H. of D. | 2,400 | Not itemized | 5,473.65 | 3,000 | 11,536.45 |
| Desertion Probation Officer | 3,540 | H. of D. | | | 1,250 | 5,271 |
| House of Detention | 20,717.99 | 8,881.81 | 7,108.70 | 1,920 | 21,892.19 | 9,378.77 |
| Seated and Unseated Lands, Tax sale & Purchase | 15,656.12 | 122.50 | 17,471.08 | 4,069.92 | 32,208.84 | |
| County Poor Home | 221,239.86 | 202,643.10 | 123,973.13 | 222,471.64 | 248,719.26 | 182,696.88 |
| Compensation Insurance | 3,471.69 | 1,110.67 | | | 850.78 | 1,727.24 |
| STATE penal and Charitable Inst. Lunacy exam., fees, transfer, etc. | 90,814.69 | 96,216.82 | 134,584.19 | 112,596.95 | 87,684.21 | 89,502.22 |
| Maintenance (COUNTY) Prisoners (food and clothing) | 17,584.41 | 20,681.41 | 9,793.05 | 13,433.99 | 9,367.65 | 14,391.99 |
| County Supt. Stenographers and Exp. | 4,278.32 | 362.40 | 1,751.23 | 3,716.41 | 3,973.96 | 6,046.55 |
| Road Damage (State or State aid roads) [f] | 396,300.46 | 98,320.41 | 10,520.55 | 26,219.15 | 13,271.68 | 53,441.85 |
| Sinking Fund | 11,425 | 149,549.26 | 75,369.35 | 53,000.00 | 260,000.00 | 125,000.00 |
| Interest on Funded Debt | 4,562.22 | 246,147.50 | 47,941.25 | 69,922.50 | 281,287.50 | 183,870.00 |
| Tax on bonds | 580.00 | 32,738.03 | 4,920.50 | 4,758.00 | 20,848.98 | 13,818.31 |
| Temporary loans and Interest | | 412,436.68 | | 582,597.32 | 211,509.38 | |
| Elections (Special, Primary, General, Supplies, Advertising) | 33,644.95 | 19,838.50 | 24,533.19 | 32,130.01 | 28,328.33 | 29,731.31 |

TABLE 4. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES FOURTH CLASS [a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Montgomery 1931 | Northampton 1930 | Dauphin 1930 | Schuylkill 1930 | Cambria 1930 | Berks 1930 |
|---|---|---|---|---|---|---|
| Advertising | 8,611.01 | 4,367.93 | 1,542.14 | 908.80 | 19,520.14 | 2,139.20 |
| Mandatory in character optional in amount (b) | $853,243.53 | $1,321,399.40 | $477,025.49 | $1,163,803.00 | $1,266,371.49 | $753,238.34 |
| Percentage of total disbursements mandatory in character optional in amount | 26% | 66% | 34% | 52% | 58% | 34% |
| Total mandatory expenditures (a plus b) | $1,130,953.90 | $1,595,272.93 | $702,148.16 | $1,412,169.96 | $1,511,116.37 | $948,634.50 |
| Total disbursements, including permanent improvements and debt service) | $3,274,572.40 | $2,018,219.01 | $1,383,987.00 | $2,239,207.99 | $2,179,786.92 | $2,188,958.61 |
| Percentage of total disbursements that are mandatory | 34% | 80% | 50% | 63% | 69% | 43% |

TABLE 4. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES FOURTH CLASS [a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Fayette 1930 | Washington 1930 | Erie 1930 | Lancaster 1930 | Total |
|---|---|---|---|---|---|
| Dist. Atty. Stenographers | $2,500 | $2,100 | $1,500 | $720 | $18,410.00 |
| Spec'l Officers & Spec'l Detectives | | | | | 20,874.32 |
| Court Criers (4) | Incl. in tipstaff item | Incl. in tipstaff item | Incl. in tipstaff item | Incl. in tipstaff item | 35,923.13 |
| Tipstaff | 20,537.50 | 46,085.66 | 13,131.67 | 10,539.44 | 153,063.77 |
| Interpreter (8) | 2,519 | | 160.40 | | 17,718.39 |

TABLE 4. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES FOURTH CLASS [a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Fayette 1930 | Washington 1930 | Erie 1930 | Lancaster 1930 | Total |
|---|---|---|---|---|---|
| Counsel | 800 | | 225 | 100 | 8,708.20 |
| Law Library | 6,500 | | 1,983.95 | 1,000 | 25,026.67 |
| Judges offices, supplies & salaries | | | 5,400 | | 40,975.86 |
| Probation officer and assistant | 6,800 | 4,764 | 5,037.50 | | 39,011.60 |
| Desertion Probation Officer | | | | | 10,061.00 |
| House of Detention | | | 5,488.09 | | 101,692.55 |
| Seated and Unseated Lands, Tax sale & Purchase | | | 13,164.95 | | 85,295.83 |
| County Poor Home | 149,003.28 | 193,023.75 | 246,741.57 | 123,394.56 | 2,203,247.64 |
| Compensation Insurance | 1,264.32 | | | | 9,453.53 |
| STATE penal and Charitable Inst. Lunacy exam., fees, transfer, etc. | 184,825.81 | 168,593.04 | 106,725.37 | 31,449.00 | 1,193,682.63 |
| Maintenance (COUNTY) Prisoners (food and clothing) | 11,660.51 | 10,136.72 | 10,339.90 | 17,278.75 | 170,459.34 |
| County Supt. Stenographers and Exp. | 1,876.56 | 581.68 | 322.16 | 2,978.95 | 30,834.58 |
| Road Damage (State or State aid roads) [f] | 37,741.68 | | 17,032.76 | 45,733.23 | 755,945.10 |
| Sinking Fund | 260,000.00 | 174,000.00 | 229,836.67 | 1,373,187.67 | 2,847,867.95 |
| Interest on Funded Debt | 191,800.00 | 176,573.75 | 179,267.00 | 29,848.00 | 1,573,440.22 |
| Tax on bonds | 17,165.82 | 13,170.00 | 14,737.02 | Included in Interest | 133,363.01 |
| Temporary loans and Interest | 203,720.00 | 469,022.53 | 25,229.13 | 499,111.29 | 2,403,626.33 |
| Elections {Special, Primary, General, Supplies Advertising | 20,832.30 | 26,595.60 | 61,364.62 | 41,269.28 | 360,338.85 |
| Advertising | 5,657.12 | 5,824.15 | 4,322.17 | 877.56 | 56,225.10 |
| Mandatory in character optional in amount (b) | $1,125,203.90 | $1,290,470.88 | $942,009.93 | $2,177,487.73 | $12,295,245.60 |

TABLE 4. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES FOURTH CLASS[a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Fayette 1930 | Washington 1930 | Erie 1930 | Lancaster 1930 | Total |
|---|---|---|---|---|---|
| Percentage of total disbursements mandatory in character optional in amount | 53% | 55% | 50% | 70% | |
| Total mandatory expenditures (a plus b) | $1,362,137.77 | $1,532,249.33 | $1,148,572.94 | $2,333,429.08 | $14,952,485.61 |
| Total disbursements, including permanent improvements and debt service) | $2,111,352.43 | $2,364,425.20 | $1,868,532.60 | $3,082,281.43 | $26,903,560.03 |
| Percentage of total disbursements that are mandatory | 64% | 65% | 61% | 75% | |

[a] Compiled from the reports of County Controllers. 4th Class counties are those with a population of more than 150,000 and less than 250,000. Based on Census of 1920.
[b] No longer mandatory, Act of 1931 P. L. 401.
[c] Controller's reports do not itemize salaries of county officers.
[d] Raised to $6,000 by Act of 1931 P. L. 401.
[e] Includes assistant district attorneys.
[f] In counties which do not itemize the expenditures for roads the entire expenditure is used.

## CHAPTER 4

### Mandatory Expenditures, Pennsylvania Counties Fifth Class

There were seven Pennsylvania counties of the fifth class in 1930. The counties of the fifth class are those with a population of more than 100,000 and less than 150,000 inhabitants. At the time Table 5 was completed, the census for 1930 was not available. The counties of the fifth class, according to the census of 1920, were as follows:

| *County* | *Population—1920* |
|---|---|
| Lehigh | 148,101 |
| Beaver | 111,621 |
| Northumberland | 122,079 |
| Blair | 128,344 |
| York | 144,521 |
| Chester | 115,120 |
| Clearfield | 103,236 |

The census of 1930 made several changes in the group of fifth class counties. Two counties advanced to fourth class. Lehigh, with a population of 172,893, and York, with a population of 167,135. One county, Clearfield, with a population of 86,727, was reduced to the sixth class county group. The remaining four counties continued in the fifth class county group, with increases in population. [1]

The changes of classification for counties which advance or recede in population were effected by the governor certifying to the recorder of deeds of the county the proper ranking based on the last United States census.

*Expenditures Mandatory in Character and Amount*

Expenditures mandatory in character and amount comprise 8% of the total disbursements of counties of the fifth class. From the standpoint of elasticity of expense, this group of expenditures is the most important because it consists of items over which the county commissioners have no control. Expenditures of this group are shown in detail on Table 5, part (a).

[1] 1929 P. L. 1283.

The expenditures of counties of the fifth class that are mandatory in character and amount are as follows:

| *County* | *Amount in Thousands—1930* | *Percent of Total Disbursements Mandatory in Character and Amount* |
|---|---|---|
| Lehigh | $152 | 6% |
| Beaver | 140 | 7 |
| Northumberland | 154 | 14 |
| Blair | 102 | 9 |
| York | 160 | 5 |
| Chester | 157 | 17 |
| Clearfield | 108 | 14 |
| Total | $973 | |

Percentages are based on total disbursements, which include permanent improvements and debt service.

*Salaries*

Salaries make up nearly one-half the number of items mandatory in character and amount. In counties of the fifth class, the following salaries are fixed by statutes:

| *Office* | *Salary—1930* |
|---|---|
| County Commissioners (3) | $4,000 each |
| Controller | 3,500 |
| Sheriff | 4,000 |
| Coroner | 1,500 |
| Treasurer | 5,000 |
| Prothonotary | 4,000 |
| Clerk of Orphans' Court | 3,000 |
| Clerk of Quarter Sessions | 3,000 |
| Register of Wills | 5,000 |
| Recorder of Deeds | 4,000 |
| District Attorney | 5,000 |
| 1st Asst. District Attorney | 2,500 |
| Asst. District Attorney | 2,000 |
| Sealer of Weights and Measures | 1,000 min. |
| Jury Commissioners | 250 each |

Although the number of offices seems large, and the salaries paid are adequate the amount involved is not large when compared with the total disbursements. Inelasticity of the budget cannot be attributed entirely to salaries fixed by the General Assembly.

*Fees and Per Diem Compensation*

Fees and per diem compensation have been provided by the General Assembly for a considerable number of offices. In counties of the fifth class, the offices with such compensation in 1930 were as follows:

| *Purpose* | *Amount—1930* |
|---|---|
| Witness Fees | $3.00 per diem |
| Coroner's Jurors and Witness Fees | .50 — 5.00 |
| Registrars of Births and Deaths | .50 per certf. |
| Jury Fees | 4.00 per diem |
| Constables and Justice Fees | Fee varies |
| Court Stenographers | 10.00 per diem |
| Jurors of View | 7.50 per diem |
| Real Estate Assessors | 2.50 — 5.00 |
| Registry Assessors | 2.50 — 5.00 |

Statutes applicable to the above items together with the amounts expended in fifth class counties are shown on Table 5, part (a).

*Memorial Day and Burial of Veterans*

The expenditures for Memorial Day and for burial of veterans make up the third and final group of items composing expenditures mandatory in character and amount in counties of the fifth class. Expenditures for such purposes are 5% of the expenditures in fifth class counties that are mandatory in character and amount. The county commissioners must appropriate annually to each post of the Grand Army of the Republic an amount not in excess of $50 to defray Memorial Day expenses.

It is the duty of the county commissioners to furnish flags to the various veterans' organizations in such numbers as they shall require for their respective communities. The purpose is to decorate the graves of all honorably discharged soldiers, sailors and marines buried within the county.

The funeral expenses of honorably discharged soldiers, sailors, marines and their widows, together with the funeral expenses of members of the enlisted nurse corps must be defrayed to the extent of $75, provided the deceased person was a resident of the county, or, if not a resident, died within the county, the body unclaimed.

Expenditures for the above purposes in counties of the fifth class were as follows:

| *Purpose* | *Amount—1930* |
|---|---|
| Memorial Day | $14,194.43 |
| Burial of Soldiers, etc. | 33,791.57 |

*Important Expenditures Mandatory in Character and Amount*

The principal expenditures mandatory in character and amount in counties of the fifth class were as follows:

| *Purpose* | *Amount in Thousands—1930* |
|---|---|
| Real Estate Assessors | $136 |
| Jury Fees | 105 |
| Constable and Justice Fees | 105 |
| County Commissioners | 85 |
| Total | $431 |

The principal expenditures (listed above) mandatory in character and amount comprise 44% of expenditures which make up group (a) in Table 5. With the exception of the item "county commissioners," which consists of salaries and has replaced "court stenographers," the items are identical with those examined in this group in counties of the fourth class. The item "court stenographers" in counties of the fifth class occupied sixth place in amount of expenditures among the items of this group.

*Expenditures Mandatory in Character, Optional in Amount*

Expenditures mandatory in character but optional in amount are made mandatory by statute as to the object for which the money is to be spent. With regard to the amount to be spent such expenditures are optional. Frequently the law requires a service to be performed or an obligation to be paid but the number of services and obligations may be vested in some person such as the judge of common pleas or the district attorney. Other expenditures of this class depend on the number of bond issues approved (Sinking Fund item), the number of workmen employed by the county (Compensation Insurance item), or the number of impecunious persons indicted for homicide (Counsel item).

In a number of items of this group there is elasticity of expenditure so far as the county commissioners are concerned. For example, a house of detention or room must be provided:

"exclusively for the confinement of any and all children under the age of 16 years, who may be in custody awaiting trial or hearing in the courts of the county."[2]

It is mandatory that a room be provided. There is a lot of discretion involved in the choice of an expenditure which merely supplies a room as distinguished from an expenditure which provides a well equipped house of detention. Nearly $300,000 per year is spent in counties of the fifth class for the care of residents confined in state penal and charitable institutions. Much of the expenditures for this item is a discretionary matter depending on how vigorous the officials of a particular county may be in sending persons to such institutions. Discretion is involved in the item "Road Damage" because many county controller's reports fail to distinguish between the sum spent for state roads and the sum spent for county roads. Only damages for the former are mandatory. Amounts spent for county roads are almost entirely within the control of the county commissioners. More important than other items are those attributable to debt service (Sinking Fund, Interest on Funded Debt, Tax on Bonds, Temporary Loans and Interest; see Table 5, (b) for these items by counties). because the amounts involved overshadow all other expenditures.

The expenditures of counties of the fifth class mandatory in character, optional in amount were as follows:

| *County* | *Amount in Thousands—1930* | *Percent of Total Disbursements Mandatory in Character, Optional in Amount* |
|---|---|---|
| Lehigh | $1,145 | 44% |
| Beaver | 1,046 | 57 |
| Northumberland | 421 | 38 |
| Blair | 363 | 32 |
| York | 920 | 31 |
| Chester | 431 | 47 |
| Clearfield | 173 | 23 |
| Total | $4,499 | |

[2] 1929 P. L. 1359.

The above expenditures constituted 40% of the total disbursements of counties of this class. Several factors contribute to the wide variation shown on Table 5, (b), where Clearfield County has an expenditure mandatory in character, optional in amount of 23% as compared with other counties of the fifth class with a much higher percentage. One reason for the difference is that Beaver County has a very heavy "Debt Service" item which makes its percentage relatively high. Another factor contributing to the variation is that Beaver and Clearfield Counties are counties in which the county commissioners are directors of the poor. In such counties no expenditure is listed for the "County Poor House" item although the expenditure in other counties for this purpose averages $120,000 per county.

*Positions Not Under the Control of the County Commissioners*

The General Assembly has vested the appointments to a number of positions in persons other than the county commissioners. A list of such positions as of 1930 follow:

| *Position* | *Appointing Authority* |
|---|---|
| Detectives and Special Officers | Judge of Q.S. |
| Court Criers | By court |
| Tipstaff | By court |
| Counsel | By court |
| Probation Officers | By court |
| Desertion Probation Officers | By court |
| District Attorney Stenographer | District Attorney |
| County Supt. Stenographer | County Supt. |

*Contingent Events*

However undesirable a contingent event may be as the basis for public expenditure there are a number of such events which cannot be eliminated. The General Assembly has designated a number of services which are mandatory but the expenditures for which are largely discretionary. The following expenditures based on contingencies were among those mandatory in character, optional in amount in counties of the fifth class in 1930:

Law Library
House of Detention
County Poor House

Compensation Insurance
State Prisons, Homes and Hospitals
Maintenance of County Prisons
Road Damage
Sinking Fund
Interest on Funded Debt
Tax on Bonds
Temporary Loans and Interest
Elections
Advertising

The contingencies involved in the above list may readily be illustrated. Involved in the Law Library appropriation of counties of the fifth class is the uncertainty on the part of the county commissioners as to how much the judge of common pleas court may decide is needed by the law library.[3] The discretion involved in the item "House of Detention," which may be merely a "room" has been mentioned. The use of discretion in connection with elections has been used in such a way in nearly all counties of the fifth class as to eliminate special elections, placing all matters before the voters at the regular election in November.

*Important Expenditures Mandatory in Character, Optional in Amount*

The five important expenditures mandatory in character, optional in amount constitute 83% of the expenditures of this group. The expenditures and amounts are listed below:

| *Purpose* | *Amount in Thousands—1930* |
|---|---|
| Temporary loans and Interest | $1,463 |
| Sinking Fund | 750 |
| County Poor House | 710 |
| Interest on Funded Debt | 495 |
| State Penal and Charitable Inst. | 295 |
| Total | $3,713 |

It is interesting to note that the five principal items for this group of expenditures are identical for counties of the fourth and fifth class. The mandatory character of these five expenditures was dis-

[3] 1929 P. L. 1345.

cussed in Chapter 3. Three of the items listed above are included in the general phrase "Debt Service" and confirm the preponderating character of such items as noted in the preceding chapter.

*Percentage of Total Disbursements That Are Mandatory*

One of the most significant contributions in a discussion such as this, is the determination of the percentage of total disbursements that are mandatory. Total disbursements include expenditures from all funds, general fund, sinking fund and special funds, excluding bookkeeping transactions. A bookkeeping transaction consists of a debit and credit involving no actual outlay or expenditure. Expenditures for permanent improvements and debt service are thus included within the concept "Total Disbursements." The percentage of total disbursements that were mandatory as indicated by Table 5, parts (a) and (b), in counties of the fifth class in 1930 was as follows:

| *County* | *Amount in Thousands—1930* | *Percent of Total Disbursements Mandatory in Character and Amount* |
|---|---|---|
| Lehigh | $1,297 | 50% |
| Beaver | 1,187 | 64 |
| Northumberland | 575 | 52 |
| Blair | 465 | 41 |
| York | 1,080 | 36 |
| Chester | 588 | 64 |
| Clearfield | 280 | 37 |
| Total | $5,472 | |

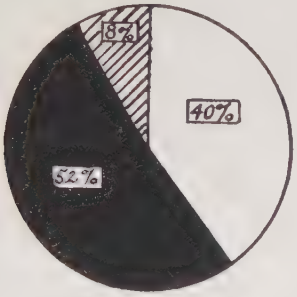
The percentage of total disbursements mandatory was 48%. "Mandatory," as used here, includes expenditures mandatory in character and amount, as well as expenditures mandatory in character, optional in amount.

*Conclusion*

It will be noted that a systematic and uniform classification is employed in the chapters, tables, and charts for all classes of local government. The seven Pennsylvania counties of the fifth class show expenditures mandatory in character and amount 8%; mandatory

in character, optional in amount 40%; and the remainder entirely discretionary 52%. This includes all the counties of the fifth class.

CHART 2. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES FIFTH CLASS 1930



Mandatory in Character and Amount.
Mandatory in Character, Optional in Amount.
Discretionary

Based On All Seven Counties (Census of 1920) Of This Class.

TABLE 5. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, FIFTH CLASS [a]

(a) MANDATORY IN CHARACTER AND AMOUNT

| | Act of Assembly | Fixed | Lehigh 1930 |
|---|---|---|---|
| County Commissioners (3) | 1927 P. L. 403 (16-2542) [b] | $4,000 each | $12,000.00 |
| Controller | 1921 P. L. 1006; 1927 P. L. 377 (16-2351) | 3,500 | 3,500.00 |
| Sheriff | 1921 P. L. 1006; 1927 P. L. 377 (16-2351) | 4,000 | 4,000.00 |
| Coroner | 1921 P. L. 1006; 1927 P. L. 377 (16-2351) | 1,500 | 1,500.00 |
| Treasurer | 1923 P. L. 62 (16-2371) | 5,000 | 5,000.00 |
| Prothonotary | 1923 P. L. 1054 Sec. 11 (16-2401) [c] | 4,000 | 4,000.00 |
| Clerk of Orphans' Court | " " | 3,000 | 3,000.00 |
| Clerk of Quarter Sessions | " " | 3,000 | 3,000.00 |
| Register of Wills | " " | 5,000 | 5,000.00 |
| Recorder of Deeds | " " | 4,000 | 4,000.00 |
| District Attorney | 1919 P. L. 795 (16-2902) | 5,000 | 5,000.00 |
| 1st Asst. District Attorney | 1927 P. L. 492; 1919 P. L. 995 (16-3492) | 2,500 | 2,500.00 |
| Asst. District Attorney | 1927 P. L. 492; 1919 P. L. 995 (16-3492) | 2,000 | |
| Jury Commissioners | 1925 P. L. 380; 1923 P. L. 1054 (16-2401) | 250 each | 500.00 |
| Directors of the Poor | 1907 P. L. 487 (62-1524) | Incl. elsewhere | |
| Coroner's fees, Jurors fees, Witness fees, etc. | 1879 P. L. 147 (16-2834); 1814 P. L. 352 (16-2832) | 1.00-1.50<br>.50-5.50 | 1,866.04 |
| Registrars of Births & Deaths | 1927 P. L. 857; 1915 P. L. 900 (35-470) | .50 per certf. | 2,788.50 |
| Jury fees and expenses | 1923 P. L. 1046; 1907 P. L. 364 (17-1121) | $4 per diem, mil. | 16,447.10 |
| Witness fees | 1927 P. L. 463 (28-411)<br>1913 P. L. 203 as amended (13-66 to 69) | $3 per diem, mil. | 6,620.96 |
| Constables and Justices fees | 1909 P. L. 160 as amended (42-211 to 214) | Fee for each duty | 18,249.60 |
| Court Stenographers and Supplies | 1915 P. L. 594; 1907 P. L. 135 (17-1807) | $10 per diem | 8,901.73 |
| Sealer Weights and Measures | 1913 P. L. 960; 1911 P. L. 275 (76-201) | 1,000 Min. plus Exp. | 2,484.76 |
| Jurors of View | 1913 P. L. 386; 1911 P. L. 1123 (16-2641) | 7.50 per diem, mil. | 5,290.35 |
| Memorial Day | 1929 P. L. 1278 (16-430) | $50 per post | 1,336.25 |
| Burial of Soldiers & Soldier's Widows | 1929 P. L. 1278 (16-422 & 423) | $75 per funeral | 3,975.00 |
| Real Estate Assessors | 1907 P. L. 232 (72-4981 & 4983)<br>1887 P. L. 195 (53-18611) | $2.50 to $5 per diem plus 3¢ mileage | 16,053.32 |

TABLE 5. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, FIFTH CLASS [a]

(a) MANDATORY IN CHARACTER AND AMOUNT

| | Act of Assembly | Fixed | Lehigh 1930 |
|---|---|---|---|
| Enrollment and Reg. of Voters (Registry Assessors) | 1913 P. L. 1043 (25–297) | Same as Assessors above | 14,568.95 |
| Mandatory in character and amount (a) | | | $151,582.56 |
| Percentage of total disbursements mandatory in character and amount | | | 6% |

TABLE 5. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, FIFTH CLASS [a]

(a) MANDATORY IN CHARACTER AND AMOUNT

| | Beaver 1931 | Northumberland 1931 | Blair 1929 | York 1930 | Chester 1930 | Clearfield 1931 | Total |
|---|---|---|---|---|---|---|---|
| County Commissioners (3) | $12,000.00 | $12,000.00 | $12,000.00 | $12,000.00 | $13,000.44 | $12,000.00 | $85,000.44 |
| Controller | 3,500.00 | 3,500.00 | 3,500.00 | 3,500.00 | 3,791.74 | 3,500.00 | 24,791.74 |
| Sheriff | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,333.48 | 4,000.00 | 28,333.48 |
| Coroner | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | 10,500.00 |
| Treasurer | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,416.74 | 5,000.00 | 35,416.74 |
| Prothonotary | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,333.48 | 4,000.00 | 28,333.48 |
| Clerk of Orphans' Court | | | | | | | 3,000.00 |
| Clerk of Quarter Sessions | 4,000.00 | | | 4,000.00 | 4,333.48 | | 15,333.48 |
| Register of Wills | | | | 5,013.93 | 5,416.74 | | 15,430.67 |
| Recorder of Deeds | 4,000.00 | 5,000.00 | 4,000.00 | 4,000.00 | 4,333.48 | 5,000.00 | 30,333.48 |

TABLE 5. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, FIFTH CLASS[a]

(a) MANDATORY IN CHARACTER AND AMOUNT

| | Beaver 1931 | Northumberland 1931 | Blair 1929 | York 1930 | Chester 1930 | Clearfield 1931 | Total |
|---|---|---|---|---|---|---|---|
| District Attorney | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 35,000.00 |
| 1st Asst. District Attorney | 2,500.00 | 2,500.00 | 2,500.00 | 6,420.00[d] | 2,500.00 | ---------- | 18,920.00 |
| Asst. District Attorney | 1,166.62 | 2,000.00 | 1,992.00 | Incl. above | 2,000.00 | ---------- | 7,158.62 |
| Jury Commissioners | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 | 3,500.00 |
| Directors of the Poor | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- |
| Coroner's fees, Jurors fees, Witness fees, | 3,349.75 | 501.25 | 1,222.54 | 2,199.43 | 840.86 | 851.60 | 10,831.47 |
| Registrars of Births & Deaths | 2,478.50 | 2,002.00 | 2,575.50 | 2,761.00 | 2,126.50 | 1,559.00 | 16,291.00 |
| Jury fees and expenses | 20,460.25 | 16,129.18 | 9,038.31 | 12,056.52 | 14,423.08 | 16,466.53 | 105,020.97 |
| Witness fees | 4,503.53 | 5,086.36 | ---------- | 6,969.17 | 10,616.17 | Incl. below | 33,796.19 |
| Constables and Justices fees | 9,920.86 | 21,098.08 | 7,610.74 | 16,217.29 | 15,728.27 | 15,844.85 | 104,669.69 |
| Court Stenographers and Supplies | 11,308.44 | 14,366.48 | 3,313.20 | 7,456.85 | 4,888.20 | 5,402.39 | 55,637.29 |
| Sealer Weights and Measures | 3,218.05 | 2,801.97 | 2,394.15 | 1,492.07 | 5,872.10 | 2,322.40 | 20,585.50 |
| Jurors of View | 1,667.44 | ---------- | 831.10 | 8,566.55 | 1,917.35 | 2,815.88 | 21,088.67 |
| Memorial Day | 1,800.00 | 3,958.87 | 2,475.26 | 1,097.22 | 3,526.83 | ---------- | 14,194.43 |
| Burial of Soldiers & Soldier's Widows | 1,950.00 | 5,250.00 | 5,550.00 | 6,975.00 | 5,250.00 | 4,841.57 | 33,791.57 |
| Real Estate Assessors | 19,104.54 | 26,202.50 | 15,405.00 | 23,224.93 | 26,016.40 | 9,585.12 | 135,591.81 |
| Enrollment and Reg. of Voters (Registry Assessors) | 13,232.10 | 12,062.50 | 7,120.33 | 16,388.11 | 9,456.52 | 7,374.99 | 80,203.50 |
| Mandatory in character and amount (a) | $140,160.08 | $154,459.19 | $101,528.13 | $160,338.07 | $157,121.86 | $107,564.33 | $972,754.22 |
| Percentage of total disbursements mandatory in character and amount | 7% | 14% | 9% | 5% | 17% | 14% | ---------- |

TABLE 5. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, FIFTH CLASS*

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Act of Assembly | Fixed | Lehigh 1930 |
|---|---|---|---|
| Detectives and Special Officers | 1925 P. L. 592 (16-3526)<br>1919 P. L. 353 as amended | By Q. S. Judge | $1,092.73 |
| Court Criers | 1911 P. L. 86 (17-1873)<br>1919 P. L. 353 as amended | 1,650 max. by court | 2,600.00 |
| Tipstaff | 1911 P. L. 86 (17-1873) | 1,500 max. by court | 6,897.50 |
| Counsel | 1907 P. L. 31 (19-784) | 200 max. by court | 800.00 |
| Law Library | 1929 P. L. 1278 (16-481 & 484) | By C. P. Judge | |
| Probation Officers and Expenses | 1911 P. L. 1055 (19-1053); 1919 P. L. 569 | By court | 5,744.79 |
| Desertion Probation Officers & Exps. | 1913 P. L. 502 (48-135) | By Court | |
| House of Detention or Room | 1929 P. L. 1278 (16-555) | Children under 16 awaiting trial | |
| District Atty. Stenographers | 1929 P. L. 1278 (16-262) (PP) | 2,500 max. | 2,500.00 |
| Tax sale and purchase of seated and unseated lands | 1855 P. L. 268 (5957, 5981 & 6111)<br>1929 P. L. 1684 (6131) (72-5964) | | |
| County Poor House (Total Exp.) | 1878 P. L. 63 (62-1649) | Pd. by Co. Treas. | 248,082.14 |
| Compensation Insurance | 1915 P. L. 736 as amended (77-501 & 21) | | 4,656.11 |
| STATE Prisons, Homes, Hospitals, Insane | 1929 P. L. 707 (61-344 & 575) (50-624) | 2.50 to 3.00 per person | 37,648.87 |
| Transp. of Prisoners; lunacy Exam. fees | 1845 P. L. 507 (50-48) (61-345 & 71) | | |
| Maintenance (COUNTY) prisoners (food and clothing) | 1909 P. L. 262 as amended (61-405 & 419)<br>1915 P. L. 661 as amended (71-1785) | | 56,206.05 |
| County Supt. Stenographer & Exp. | 1915 P. L. 706 (24-1024); 1927 P. L. 463 | | 1,800.00 |
| Road Damage (State or State aid roads) | 1923 P. L. 1278 (36-414); 1927 P. L. 962 (16-514) | | 18,137.88 |
| Bond of County officers | 1921 P. L. 1006 (16-2350) | | 1,950.50 |
| Sinking Fund | 1929 P. L. 1278 (16-476)<br>Const. Art. 9 Sec. 10. | Annual tax to pay Int. & prin. in 30 yrs. | 222,115.00 |
| Interest on Funded Debt | Same as above (Same as above) | Same as above | |
| Tax on bonds | 1913 P. L. 507 as amended (72-2821) | .004 on $1 | 8,980.00 |

TABLE 5. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, FIFTH CLASS [a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Act of Assembly | Fixed | Lehigh 1930 |
|---|---|---|---|
| Temporary Loans and Int. | Const. of Pa. Art. 9, Sec. 10 | 20CC649 (1898) Com. v. Snyder | 504,319.44 |
| Elections { Special | | | |
| Elections { Primary | | | |
| Elections { General | | | |
| Elections { Advertising, Supplies | 1913 P. L. 719 (25-161 & 1292, 91 & 95 & 96) 1876 P. L. 136 (53-18636, 72-4983) | | 19,851.45 |
| Advertising | 1909 P. L. 424 as amended (45-39 etc.) | | 1,580.84 |
| Mandatory in character, optional in amount (b) | | | $1,144,963.30 |
| Percentage of total disbursements mandatory in character, optional in amount | | | 44% |
| Total Mandatory Expenditures (a plus b) | | | $1,296,545.86 |
| Total disbursements (including permanent improvements and debt service) | | | $2,618,818.06 |
| Percentage of total disbursements that are mandatory | | | 50% |

TABLE 5. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, FIFTH CLASS [a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Beaver 1931 | Northumberland 1931 | Blair 1929 | York 1930 | Chester 1930 | Clearfield 1931 | Total |
|---|---|---|---|---|---|---|---|
| Detectives and Special Officers | $5,800.00 | $1,800.00 | $1,800.00 | Not itemized | $1,800.00 | $2,500.00 | $14,792.73 |
| Court Criers | 1,400.00 | 3,000.00 | 1,333.33 | 1,500.00 | 1,500.00 | 1,402.57 | 12,735.90 |
| Tipstaff | 4,515.00 | 7,200.00 | 3,600.00 | 7,452.00 | 3,430.00 | 1,574.00 | 34,668.50 |
| Counsel | | | 350.00 | | 100.00 | | 1,250.00 |
| Law Library | 1,572.25 | 3,500.00 | 2,280.00 | 15,290.00 | | 1,500.00 | 24,142.25 |
| Probation Officers and Expenses | 8,977.14 | 2,400.00 | 4,565.39 | 4,820.00 | 3,461.37 | 2,584.04 | 32,552.73 |
| Desertion Probation Officers & Exps. | Incl. above | | | | | 2,813.87 | 2,813.87 |
| House of Detention or Room | " | | | | 7,234.35 | 2,594.14 | 9,828.49 |
| District Atty. Stenographers | 2,450.00 | 1,200.00 | 1,600.00 | Included in Asst. Dist. Atty. | 1,386.50 | 877.50 | 10,014.00 |
| Tax sale and purchase of seated and unseated lands | | | 14,598.46 | | 1,041.76 | | 15,640.22 |
| County Poor House (Total Exp.) | Co. Commissioners are Directors of the Poor | 58,236.18 | 107,731.47 | 140,139.10 | 155,613.40 | Co. Commissioners are Directors of the Poor | 709,802.29 |
| Compensation Insurance | 1,423.36 | | 761.17 | 1,836.74 | 438.45 | 1,275.19 | 10,391.02 |
| STATE Prisons, Homes, Hospitals, Insane | 40,774.15[a] | 14,676.47 | 37,967.01 | 83,861.06 | 58,040.56 | 22,777.24 | 295,745.36 |
| Transp. of Prisoners; lunacy Exam. Fees | | | 2,575.61 | | 1,741.90 | | 4,317.51 |
| Maintenance (COUNTY) prisoners (food and clothing) | 6,998.64 | 10,764.04 | 5,043.15 | Not itemized | 5,790.25 | 3,735.00 | 88,537.13 |
| County Supt. Stenographer & Exp. | 2,358.95 | 2,499.93 | 1,357.36 | 2,238.85 | 4,964.59 | 1,817.42 | 17,037.10 |
| Road Damage (State or State aid roads) | 20,900.75 | 121,273.55 | 24,706.79 | 14,042.83 | 33,993.75 | 412.75 | 233,468.30 |
| Bond of County Officers | | 851.50 | 529.30 | Incl. in Compensation Insurance | 1,866.95 | 1,576.83 | 6,775.08 |
| Sinking Fund | 182,000.00 | 68,500.00 | 38,000.00 | 188,855.00 | 12,000.00 | 38,000.00 | 749,500.00 |
| Interest on Funded Debt | 223,010.44 | 35,304.70 | 6,205.00 | 148,493.86 | 21,250.00 | 60,950.00 | 495,214.00 |
| Tax on bonds | 13,235.25 | 6,981.23 | 1,005.00 | 15,421.27 | 1,940.00 | 4,741.92 | 52,304.67 |

TABLE 5. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, FIFTH CLASS[a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Beaver 1931 | Northumberland 1931 | Blair 1929 | York 1930 | Chester 1930 | Clearfield 1931 | Total |
|---|---|---|---|---|---|---|---|
| Temporary Loans and Int. | 512,000.00 | 5,386.39 | 78,376.73 | 270,000.00 | 92,430.64 | ---------- | 1,462,513.20 |
| Elections {Special | | | | | | | |
| Elections {Primary | | | | | | | |
| Elections {General | | | | | | | |
| Elections {Advertising, Supplies | 17,398.91 | 73,807.28 | 24,043.14 | 21,525.14 | 21,144.10 | 17,497.93 | 195,267.95 |
| Advertising | 1,762.82 | 3,511.05 | 4,763.16 | 4,326.88 | ---------- | 4,199.30 | 20,144.05 |
| Mandatory in character, optional in amount (b) | $1,046,577.66 | $420,892.32 | $363,192.07 | $919,832.73 | $431,168.57 | $172,829.70 | $4,499,456.35 |
| Percentage of total disbursements mandatory in character, optional in amount | 57% | 38% | 32% | 31% | 47% | 23% | ---------- |
| Total Mandatory Expenditures (a plus b) | $1,186,737.74 | $575,351.51 | $464,720.20 | $1,080,170.80 | $588,290.43 | $280,394.03 | $5,472,210.57 |
| Total disbursements (including permanent improvements and debt service) | $1,836,598.27 | $1,116,555.94 | $1,144,074.83 | $2,922,923.03 | $912,860.54 | $763,586.59 | $11,315,417.26 |
| Percentage of total disbursements that are mandatory | 64% | 52% | 41% | 36% | 64% | 37% | ---------- |

[a] Compiled from the Reports of County Controllers. 5th Class Counties are those with a population of more than 100,000 and less than 150,000. Based on Census of 1920.
[b] Figures in parentheses are for Purdon's Pennsylvania Statutes (1930 Ed.)
[c] Salaries of this section may not exceed the fees collected during the term of office.
[d] Includes stenographers and detectives.
[e] Part included in item "County Poor House".

## CHAPTER 5

### Mandatory Expenditures, Pennsylvania Counties Sixth Class

According to the census of 1930, there were 17 Pennsylvania counties of the sixth class. Counties of the sixth class are those with a population of more than 50,000 and less than 100,000.[1] Of the 17 counties, the expenditures of 11 were examined with the purpose of classification by character in order to ascertain the elasticity of expense for counties of this class. The expenditures of the following counties were examined:

| *County* | *Population—1930* |
|---|---|
| Mercer | 99,246 |
| Bucks | 96,727 |
| Lycoming | 93,421 |
| Somerset | 80,764 |
| Butler | 80,480 |
| Indiana | 75,395 |
| Lebanon | 67,103 |
| Franklin | 65,010 |
| Crawford | 62,980 |
| McKean | 55,167 |
| Jefferson | 52,114 |

Changes of classification by counties have been discussed in preceding chapters. The method of classification there outlined is applicable to counties of the second, third, fourth, fifth, sixth, seventh, and eighth classes.[2]

*Annual Reports*

In counties of the second, third, fourth, fifth, sixth, seventh and eighth classes the controller is required to make a report to the court of common pleas of the county of all receipts and expenditures. The report is made in January of each year. Publication in the newspaper is required and the aggregate cost of such publication is limited to $1,500 per year. The law directs the controller to report on:

"all receipts and expenditures of the county for the preceding year, in detail, and classify.....together with a full statement of the financial conditions of the county."[3]

[1] 1929 P. L. 1283.
[2] 1931 P. L. 404, Sec. 2.
[3] 1929 P. L. 1278, Sec. 345.

The controller is further directed:

"between the hours of ten o'clock ante meridian and two o'clock post meridian, give information respecting any of said accounts to any taxpayer of the county demanding the same." [4]

Authority to prescribe the form and manner of keeping the books and papers used by county officers of a fiscal nature is vested in the county controller.

Counties which have auditors instead of controllers have their annual report prepared by the auditors. The General County Law provides:

"the auditors shall audit, settle, and adjust the accounts of the commissioners, treasurer and sheriff and coroner of the county, and make report thereof annually to the court of common pleas of such county." [5]

*Expenditures Mandatory in Character and Amount*

Of the total disbursements of the 11 counties of the sixth class, 12% were mandatory in character and amount. The expenditures of this group are shown in detail on Table 6, part (a). Consistently, throughout this study, the word mandatory is used to designate an unavoidable expense, over which the county commissioners have no authority. The expenditures of the 11 counties of the sixth class that were mandatory in character and amount were as follows:

| *County* | *Amount in Thousands—1931* | *Percent of Total Disbursements Mandatory in Character and Amount* |
|---|---|---|
| Mercer | $128 | 10% |
| Bucks | 107 | 17 |
| Lycoming | 105 | 16 |
| Somerset | 93 | 15 |
| Butler | 90 | 12 |
| Indiana | 72 | 8 |
| Lebanon | 64 | 11 |
| Franklin | 75 | 13 |
| Crawford | 77 | 14 |
| McKean | 83 | 10 |
| Jefferson | 66 | 14 |
| Total | $960 | |

[4] 1929 P. L. 1278, Sec. 342.
[5] 1929 P. L. 1278, Sec. 363.

Since expenditures mandatory in character and amount are fixed by statute with regard to the amount to be expended, as well as with regard to the purpose of the expenditure, this group (Table 6, part (a) ) consists of inflexible items.

*Salaries*

A large group of items mandatory in character and amount consists of salaries. In counties of the sixth class in 1931, salaries were fixed by statute as follows:

| *Office* | *Salary—1931* |
|---|---|
| County Commissioners (3) | $3,000 each |
| Sheriff | 4,000 |
| Prothonotary | 3,000 |
| Clerk of Orphans' Court | 2,500 |
| Clerk of Quarter Sessions | 2,500 |
| Register of Wills | 3,000 |
| Recorder of Deeds | 3,000 |
| District Attorney | 1,500 — 5,000 |
| 1st Asst. District Attorney | 1,500 — 2,500 |
| Sealer of Weights and Measures | 1,000 min. |
| Treasurer | 4,000 |

As has been noted before, the salaries fixed by the General Assembly for counties of the sixth class do not constitute a sufficiently large amount to contribute substantially to inelasticity of total disbursements. They are, however, one of many factors, which, when combined, tend to make sixth class county budgets inelastic.

*Fees and Per Diem Compensation*

There are a large number of fees and per diem compensation which have been fixed by the General Assembly for counties of the sixth class. These are as follows:

| *Purpose* | *Amount—1931* |
|---|---|
| Auditors (3) | $6.00 per diem |
| Coroner's Jurors' and Witnesses' Fees | .50 to 5.50 |
| Registrars of Births and Deaths | .50 per certf. |
| Jury Commissioners | 6.00 per diem |
| Jury Fees | 4.00 per diem |
| Witnesses' Fees | 3.00 per diem |
| Jurors of View | 10.00 per diem |
| Constables' and Justices' Fees | Fee varies |
| Court Stenographers | 10.00 per diem |
| Real Estate Assessors | 5.00 per diem |
| Registry Assessors | 5.00 per diem |

There were more fees and per diem compensations in counties of the sixth class than in counties of the fourth and fifth classes. This may be accounted for by the population of sixth class counties, which is smaller than that of the other classes. Recognizing this, the General Assembly has stipulated per diem compensations in order that too heavy a burden may not be imposed.

*Memorial Day and Burial of Veterans*

The last group of items comprising expenditures mandatory in character and amount for the 11 counties of the sixth class includes Memorial Day expenses and the cost of burial of veterans. The mandatory character of such expenditures has already been discussed in preceding chapters. The cost of these items for the 11 counties of the sixth class in 1931 was as follows:

| *Purpose* | *Amount—1931* |
|---|---|
| Memorial Day | $11,660.94 |
| Burial of Soldiers, etc. | 42,027.21 |

Disbursements for the above purposes were 5.6% of the expenditures of sixth class counties mandatory in character and amount. This compares with 4% in counties of the fourth class and 5% in counties of the fifth class.

*Important Expenditures Mandatory in Character and Amount*

The four most important expenditures mandatory in character and amount in the 11 counties of the sixth class were as follows:

| *Purpose* | *Amount in Thousands—1931* |
|---|---|
| Real Estate Assessors | $136 |
| Jury Fees | 128 |
| County Commissioners | 100 |
| Constable and Justice Fees | 99 |
| Total | $463 |

The four principal expenditures listed above comprise 48% of the costs mandatory in character and amount. This compares with 47% in counties of the fourth class, and 44% in counties of the fifth class.

*Expenditures Mandatory in Character, Optional in Amount*

Expenditures mandatory in character and optional in amount involve an element of elasticity which arises from the partial control

exercised in such matters by the county commissioners, or from the unknown quantity in many items based on contingent events. In the 11 counties of the sixth class, expenditures mandatory in character, optional in amount, in 1931 were as follows:

| *County* | *Amount in Thousands—1931* | *Percent of Total Disbursements Mandatory in Character, Optional in Amount* |
|---|---|---|
| Mercer | $991 | 77% |
| Bucks | 214 | 33 |
| Lycoming | 156 | 24 |
| Somerset | 412 | 67 |
| Butler | 359 | 46 |
| Indiana | 501 | 58 |
| Lebanon | 320 | 54 |
| Franklin | 281 | 49 |
| Crawford | 307 | 54 |
| McKean | 281 | 35 |
| Jefferson | 149 | 30 |
| Total | $3,971 | |

Expenditures mandatory in character, optional in amount constitute 50% of the total disbursements of the 11 counties of the sixth class. This compares with 46% in counties of the fourth class and 40% in counties of the fifth class. This group comprises the expenditures included in Table 6, part (b). The optional nature of such expenditures arises from (1) positions not under the control of the county commissioners, (2) contingent events. A brief discussion of these items follows.

*Positions Not Under the Control of the County Commissioners*

In counties of the sixth class, the General Assembly has vested the appointment of the following positions in persons other than the county commissioners:

| *Position* | *Appointing Authority* |
|---|---|
| Detectives | District Attorney and Judge |
| Court Crier | Judge of Common Pleas |
| Tipstaff | Judge of Common Pleas |
| Counsel | Judge of Common Pleas |
| Interpreter | Judge of Common Pleas |
| Probation Officers | Judge of Common Pleas |
| Desertion Probation Officers | Judge of Common Pleas |
| County Supt. Stenographer | County Superintendent |

Practically no difference exists between counties of the fourth, fifth, and sixth classes with respect to the kind of position not under the control of the county commissioners.

*Contingent Events*

The General Assembly has made payments mandatory under a variety of circumstances. In counties of the sixth class, the following contingent events were among those mandatory in character, optional in amount in 1931:

Law Library
Room for Juvenile Offenders
County Poor House
Compensation Insurance
State Prisons, Homes and Hospitals
Maintenance of County Prisons
Road Damage
Sinking Fund
Interest on Funded Debt
Tax on Bonds
Temporary Loans and Interest
Elections
Advertising and Printing

There is a striking similarity between the contingent events mandatory in character, optional in amount, in counties of the fourth, fifth and sixth class.

*Important Expenditures Mandatory in Character, Optional in Amount*

The five principal expenditures mandatory in character and optional in amount comprise 85% of the expenditures of this group. This compares with 83% in counties of the fourth and fifth classes. These expenditures are as follows:

| *Purpose* | *Amount in Thousands—1931* |
|---|---|
| Temporary Loans and Interest | $1,143 |
| Interest on Funded Debt | 637 |
| Sinking Fund | 610 |
| County Poor House | 451 |
| State Penal and Charitable Inst. | 347 |
| Total | $3,188 |

The five principal expenditures mandatory in character and optional in amount are identical for counties of the fourth, fifth and sixth classes. Only a slight change can be noted in the order which they appear based on the amount of expenditure.

*Percentage of Total Disbursements That Are Mandatory*

The percentage of total disbursements that are mandatory includes both groups of expenditures designated on Table 6, parts (a) and (b). This figure represents all the mandatory expenditures, those mandatory in amount, as well as those optional in amount. It contains permanent improvements and debt service. The percentage of total disbursements that were mandatory in 11 counties of the sixth class in 1931 was as follows:

| *County* | *Amount in Thousands—1931* | *Percent of Total Disbursements Mandatory* |
|---|---|---|
| Mercer | $1,118 | 87% |
| Bucks | 321 | 50 |
| Lycoming | 260 | 40 |
| Somerset | 505 | 82 |
| Butler | 449 | 58 |
| Indiana | 573 | 66 |
| Lebanon | 384 | 65 |
| Franklin | 355 | 62 |
| Crawford | 385 | 68 |
| McKean | 365 | 45 |
| Jefferson | 215 | 44 |
| Total | $4,930 | |

The percentage of total disbursements that are mandatory in counties of the fourth class was 56%; in counties of the fifth class 48%; in 11 counties of the sixth class 62%.

*Conclusion*

The following table shows the amount of mandatory expenditures for counties of the fourth, fifth, and sixth [6] classes:

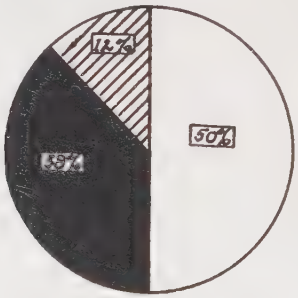
| *Class of County* | *Mandatory in Character and Amount (a) Amount in Thousands* | *Mandatory in Character, Optional in Amount (b) Amount in Thousands* | *Total Mandatory Expenditures, (a) plus (b) Amount in Thousands* |
|---|---|---|---|
| Fourth | $2,657 | $12,295 | $14,952 |
| Fifth | 973 | 4,499 | 5,472 |
| Sixth | 960 | 3,971 | 4,930 |

Below are indicated the percentages of total disbursements that are mandatory in counties of the various classes:

| *Class of County* | *Mandatory in Character and Amount (a)* | *Mandatory in Character, Optional in Amount (b)* | *Total Mandatory Expenditures, (a) plus (b)* |
|---|---|---|---|
| Fourth .... | 10% | 46% | 56% |
| Fifth ..... | 8 | 40 | 48 |
| Sixth ..... | 12 | 50 | 62 |

[6] Eleven of the 17 counties of this class are included.

CHART 3. MANDATORY EXPENDITURES PENNSYLVANIA COUNTIES SIXTH CLASS 1931



Mandatory in Character and Amount.
Mandatory in Character, Optional in Amount.
Discretionary.

Based on Eleven of the Seventeen Counties of this Class, Census of 1930

TABLE 6. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, SIXTH CLASS [a]

(a) MANDATORY IN CHARACTER AND AMOUNT

| | Act of Assembly | Fixed | Mercer 1931 |
|---|---|---|---|
| County Commissioners (3) | 1927 P. L. 403 Sec. 1 (16–2542) [b] | $3,000 each | $9,000.00 |
| Auditors (3) | 1929 P. L. 1634 Sec. 1 (16–2421) | $6 per diem, mil. | 3,080.10 |
| | 1927 P. L. 68 Sec. 1 | | |
| Sheriff | 1925 P. L. 559 Sec. 1 (16–2461) | $4,000 | 4,000.00 |
| Coroner's Witness' Fees, etc. | 1814 P. L. 352 (16–2832); 1927 P. L. 168 Sec. 1 | .50 to 5.50 | 1,555.65 |
| | 1929 P. L. 1278 Sec. 150 (16–150) | Comm. and/or salary | |
| Treasurer | 1923 P. L. 944 Sec. 1 (16–2431) | to $4,000 | 4,000.00 |
| Prothonotary | 1923 P. L. 944 Sec. 1 (16–2431) | 3,000 | 3,000.00 |
| Clerk of Orphan's Court | 1923 P. L. 944 Sec. 1 (16–2431) | 2,500 | |
| Clerk of Quarter Sessions | 1923 P. L. 944 Sec. 1 (16–2431) | 2,500 | 4,000.00 |
| Register of Wills | 1923 P. L. 944 Sec. 1 (16–2431) | 3,000 | |
| Recorder of Deeds | 1923 P. L. 944 Sec. 1 (16–2431) | 3,000 | 3,000.00 |
| District Attorney | 1919 P. L. 795 Sec. 1 (16–2902) | 1,562.50 min to $5,000 | 5,000.00 |
| 1st Asst. District Attorney | 1929 P. L. 25 Sec. 1 (16–3499) | 1,500 to 2,500 | 450.00 |
| | 1927 P. L. 492 Sec. 1 | | |
| 2nd Asst. District Attorney | 1919 P. L. 995 Sec. 1(16–3492) | 2,000 | 150.00 |
| | 1921 P. L. 181 Sec. 3 | | |
| Register of Births and Deaths | 1915 P. L. 900 Sec. 20 (35–470) | 50¢ per certificate | 1,653.50 |
| Jury Commissioners (2) | 1929 P. L. 1634 Sec. 1 (16–2421) | $6 per diem & .06 mileage | 905.40 |
| Directors of the Poor | 1907 P. L. 487 (16–1524) | Included elsewhere | |
| Jury Fees and Expenses | 1919 P. L. 258 Sec. 1 | | |
| | 1907 P. L. 364 Sec. 1 (17–1121) | $4 per diem, mil. | 20,354.70 |
| Witness Fees | 1927 P. L. 463 (28–411) | $3 per diem, mil. | 3,763.01 |
| Jurors of View | 1929 P. L. 1701 Sec. 1 (16–2645) | $10 per diem, mil. | 3,911.55 |
| | 1913 P. L. 203 As amended | | |
| Constables' & Justices' Fees | 1909 P. L. 160 As amended (42-211) | Fee for each duty | 24,442.64 |
| Court Stenographers & Supplies | 1907 P. L. 135 (17–1807); 1915 P. L. 594 | $10 per diem | 4,318.78 |
| Sealer Weights & Measures | 1911 P. L. 275 (76–201); 1913 P. L. 960 | $1,000 min. and exp. | 1,832.40 |
| Memorial Day | 1929 P. L. 1278 Art. V Sec. 430 (16–430) | $50 per post | 3,621.96 |
| | 1931 P. L. 419 Sec. 426 | | |

TABLE 6. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, SIXTH CLASS [a]

(a) MANDATORY IN CHARACTER AND AMOUNT

| | Act of Assembly | Fixed | Mercer 1931 |
|---|---|---|---|
| Burial of Soldiers & Widows | 1929 P. L. 1278 Art. V Sec. 424 (16-422-423) | $75 per burial | 3,225.00 |
| Real Estate Assessors | 1919 P. L. 35 Sec. 1; 1921 P. L. 534 Sec. 1 | $5 per diem | 12,967.20 |
| Registry of Votes (Assessors) | 1913 P. L. 1043 (25-297) | Same as above | 9,716.50 |
| Mandatory in character and amount (a) | | | $127,948.39 |
| Percentage of total disbursements mandatory in character and amount | | | 10% |

TABLE 6. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, SIXTH CLASS [a]

(a) MANDATORY IN CHARACTER AND AMOUNT

| | Bucks 1931 | Lycoming 1931 | Somerset 1931 | Butler 1931 | Indiana 1931 |
|---|---|---|---|---|---|
| County Commissioners (3) | $9,000.00 | $9,000.00 | $10,025.00 | $9,000.00 | $9,000.00 |
| Auditors (3) | 194.00 | 1,720.00 | 1,055.18 | 1,715.28 | 745.38 |
| Sheriff | 4,000.00 | 4,000.00 | 4,500.14 | 4,000.00 | 4,000.00 |
| Coroner's Witness' Fees, etc. | 2,287.00 | 1,729.09 | 2,151.61 | 1,515.30 | |
| Treasurer | 4,000.00 | 2,494.07 | 809.26 | 4,000.00 | 2,100.00 |
| Prothonotary | 3,000.00 | 4,000.00 | 3,375.00 | 3,000.00 | 4,000.00 |
| Clerk of Orphan's Court | 2,500.00 | | 3,375.00 | 3,500.00 | Incl. above |
| Clerk of Quarter Sessions | 3,000.00 | | Incl. above | Incl. above | " " |
| Register of Wills | 3,000.00 | 4,000.00 | 3,937.99 | 3,500.00 | 4,000.00 |
| Recorder of Deeds | 3,000.00 | Incl. above | 3,375.00 | Incl. above | Incl. above |

TABLE 6. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, SIXTH CLASS [a]
(a) MANDATORY IN CHARACTER AND AMOUNT

| | Bucks 1931 | Lycoming 1931 | Somerset 1931 | Butler 1931 | Indiana 1931 |
|---|---|---|---|---|---|
| District Attorney | 3,125.00 | 3,125.00 | 3,615.80 | 2,500.00 | 4,145.04 |
| 1st Asst. District Attorney | | 2,499.96 | 100.00 | | 1,500.00 |
| 2nd Asst. District Attorney | | | | | |
| Register of Births and Deaths | | 1,543.00 | 1,478.50 | 1,316.50 | 1,235.00 |
| Jury Commissioners (2) | 160.00 | 960.00 | 1,116.00 | 1,407.00 | 477.88 |
| Directors of the Poor | | | | | |
| Jury Fees and Expenses | 16,894.89 | 8,532.54 | 14,201.46 | 16,384.40 | 8,118.29 |
| Witness Fees | 1,137.15 | 5,045.46 | | 3,339.40 | 56.96 |
| Jurors of View | 1,490.55 | 1,784.10 | 1,576.70 | 1,975.30 | 3,566.79 |
| Constables' & Justices' Fees | 2,527.36 | 16,666.95 | 9,979.49 | 3,804.43 | 10,224.28 |
| Court Stenographers & Supplies | 3,975.60 | 3,198.16 | 4,175.00 | 3,894.00 | 2,980.60 |
| Sealer Weights & Measures | 2,574.52 | 2,010.59 | 3,038.66 | 1,751.25 | 1,611.00 |
| Memorial Day | 550.00 | 500.00 | 2,325.73 | 1,018.31 | 632.71 |
| Burial of Soldiers & Widows | 2,684.46 | 15,339.45 | 3,212.61 | 2,555.00 | 2,893.30 |
| Real Estate Assessors | 24,927.37 | 14,077.59 | 15,598.88 | 12,836.20 | 4,976.92 |
| Registry of Votes (Assessors) | 13,329.85 | 2,216.80 | Incl. above | 6,805.10 | 6,155.89 |
| Mandatory in character and amount (a) | $107,357.75 | $104,442.76 | $93,023.01 | $89,817.47 | $72,420.04 |
| Percentage of total disbursements mandatory in character and amount | 17% | 16% | 15% | 12% | 8% |

TABLE 6. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, SIXTH CLASS [a]
(a) MANDATORY IN CHARACTER AND AMOUNT

| | Lebanon 1931 | Franklin 1931 | Crawford 1931 | McKean 1931 | Jefferson 1931 | Total |
|---|---|---|---|---|---|---|
| County Commissioners (3) | $9,000.00 | $9,000.00 | $9,000.00 | $9,000.00 | $9,000.00 | $100,025.00 |
| Auditors (3) | 1,420.00 | 893.52 | 450.00 | 652.13 | 544.20 | 12,469.79 |
| Sheriff | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 44,500.14 |
| Coroner's Witness' Fees, etc. | 1,316.29 | 1,759.30 | 885.85 | 2,022.90 | 1,209.40 | 16,432.39 |
| Treasurer | 4,000.00 | 3,565.07 | 2,828.43 | 4,000.00 | 4,000.00 | 35,794.83 |

TABLE 6. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, SIXTH CLASS [a]

(a) MANDATORY IN CHARACTER AND AMOUNT

| | Lebanon 1931 | Franklin 1931 | Crawford 1931 | McKean 1931 | Jefferson 1931 | Total |
|---|---|---|---|---|---|---|
| Prothonotary | 3,500.00 | 3,000.00 | 3,000.00 | 3,000.00 | 4,000.00 | 36,875.00 |
| Clerk of Orphan's Court | 2,500.00 | 3,500.00 | | | | 15,375.00 |
| Clerk of Quarter Sessions | | Incl. above | 3,500.00 | | | 10,500.00 |
| Register of Wills | 3,000.00 | 3,500.00 | 3,500.00 | 3,500.00 | 4,000.00 | 35,937.99 |
| Recorder of Deeds | 3,500.00 | Incl. above | Incl. above | 3,000.00 | Incl. above | 15,875.00 |
| District Attorney | 1,875.00 | 1,800.00 | 1,875.00 | 1,580.00 | 1,875.00 | 30,515.84 |
| 1st Asst. District Attorney | | | | | 150.00 | 4,699.96 |
| 2nd Asst. District Attorney | | | | | | 150.00 |
| Register of Births and Deaths | 1,172.50 | 887.50 | 1,057.50 | 952.50 | 843.00 | 12,139.50 |
| Jury Commissioners (2) | 513.00 | 660.20 | 810.00 | 841.90 | 448.90 | 8,300.28 |
| Directors of the Poor | | | | | | |
| Jury Fees and Expenses | 5,570.33 | 8,898.97 | 15,347.62 | 7,853.16 | 5,372.54 | 127,528.90 |
| Witness Fees | 685.87 | 7,832.23 | | 11,183.53 | | 33,043.61 |
| Jurors of View | 438.60 | 1,243.81 | 1,622.00 | 610.00 | 2,502.30 | 20,721.70 |
| Constables' & Justices' Fees | 3,723.01 | 1,104.53 | 7,761.33 | 11,183.53 | 7,626.97 | 99,044.52 |
| Court Stenographers & Supplies | 1,219.02 | 2,519.45 | 2,903.10 | 3,800.00 | 4,992.89 | 37,976.60 |
| Sealer Weights & Measures | 1,178.46 | 1,876.17 | 1,622.57 | 1,200.00 | 1,914.22 | 20,609.84 |
| Memorial Day | 775.51 | 182.00 | 1,185.64 | 296.36 | 572.72 | 11,660.94 |
| Burial of Soldiers & Widows | 2,440.00 | 3,152.49 | 2,475.00 | 1,125.00 | 2,925.00 | 42,027.31 |
| Real Estate Assessors | 7,691.68 | 15,470.99 | 8,823.48 | 13,376.54 | 4,908.74 | 135,655.59 |
| Registry of Votes (Assessors) | 4,022.20 | Incl. above | 4,726.60 | Incl. above | 5,156.85 | 52,129.79 |
| Mandatory in character and amount (a) | $63,541.47 | $74,846.23 | $77,372.12 | $83,177.55 | $66,042.73 | $959,989.52 |
| Percentage of total disbursements mandatory in character and amount | 11% | 13% | 14% | 10% | 14% | |

TABLE 6. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, SIXTH CLASS[a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Act of Assembly | Fixed | Mercer 1931 |
|---|---|---|---|
| Detectives | 1929 P. L. 1278 Sec. 279 (16-279) | By DA & Judge | 3,600.00 |
| Court Crier | 1923 P. L. 474 Sec. 1 (17-1874) | $1,000 max. by C.P. Judge | 1,000.00 |
| Tipstaff | 1834 P. L. 333 Sec. 78 (17-1861); 1913 P. L. 568 Sec. 1 | By C.P. Judge | 2,345.00 |
| Counsel | 1907 P. L. 31 Sec. 1 (19-784) | $200 max. & exp. | |
| Interpreter | 1919 P. L. 725 Sec. 1; 1927 P. L. 62 Sec. 1 | By C.P. Judge | 1,650.30 |
| Law Library | 1929 P. L. 1278 Sec. 481, 484 (16-481, 484) | | 1,200.00 |
| Probation Officers and Exp. | 1919 P. L. 569 Sec. 1<br>1911 P. L. 1055, Sec. 3 (19-1053) | By C.P. Judge | 1,899.33 |
| Desertion Probation Off. & Exp. | 1913 P. L. 502 Sec. 3 (48-135) | By Court | |
| "Room" for Juvenile Offenders | 1929 P. L. 1278 Sec. 555 (16 555) | | |
| Seated and Unseated Lands tax sale and Purchase | 1885 P. L. 268 (72-5957; 5981-6111; 5964) | | |
| County Poor House (Total) | 1878 P. L. 63 (62-1649) | Pd. by Co. Treas. | 193,626.27 |
| Compensation Insurance | 1915 P. L. 736, as amended (77-501; 21) | | 510.00 |
| STATE Prisons, Homes, Hospitals | 1929 P. L. 707 (61-344; 575) (50-624)<br>1921 P. L. 48 (61-80; 574) | $2.50 to $3.00 per person | 49,275.94 |
| Transp. of Prisoners; Lunacy | 1845 P. L. 507 (50-48) (61-345; 71) | | Incl. in Constable and Justice Fees |
| Maintenance COUNTY Prisoners (Food, Cloth) | 1909 P. L. 262 as amended (61-405; 419)<br>1915 P. L. 661 as amended (71-1785) | | 5,949.58 |
| Co. Supt. Stenographer and Exp. | 1915 P. L. 706 (24-1024); 1927 P. L. 463 | | 1,200.00 |
| Road Damage (State or State-Aid Roads) | 1927 P. L. 962 (16-514); 1929 P. L. 1278 (36-414) | | 27,406.81 |
| Bond of County Officers | 1921 P. L. 1006 (16-2350) | | 894.32 |
| Sinking Fund | 1929 P. L. 1278 (16-476)<br>Const. Art. 9, Sec. 10 | Annual tax to pay Int. & Prin. in 30 years | 81,000.00 |
| Interest on Funded Debt | Same as above | Same as above | 115,702.50 |

TABLE 6. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, SIXTH CLASS [a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Act of Assembly | Fixed | Mercer 1931 |
|---|---|---|---|
| Tax on Bonds | 1913 P. L. as amended (72-2121) | .004 on $1 | 8,565.49 |
| Temp. Loans and Interest | Art. 9, Sec. 10, Const. of Pa. | 20CC649 (1898) Com. v. Snyder | 448,993.23 |
| Elections, All Items | 1913 P. L. 719 (25-etc.) | | 37,669.47 |
| Advertising and Printing | 1876 P. L. 136 (72-4983) (53-18636)<br>1909 P. L. 424, as amended, etc. | | 8,044.24 |
| Mandatory in character, optional in amount (b) | | | $990,532.48 |
| Percentage of total disbursements mandatory in character, optional in amount | | | 77% |
| Total Mandatory Expenditures (a plus b) | | | $1,118,480.87 |
| Total disbursements (including permanent improvements and debt service) | | | $1,289,230.32 |
| Percentage of total disbursements that are mandatory | | | 87% |

TABLE 6. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, SIXTH CLASS [a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Bucks 1931 | Lycoming 1931 | Somerset 1931 | Butler 1931 | Indiana 1931 |
|---|---|---|---|---|---|
| Detectives | $917.50 | $1,800.00 | $3,010.84 | $2,500.00 | $2,400.00 |
| Court Crier | Incl. below | 900.00 | Incl. below | 999.84 | 1,000.00 |
| Tipstaff | 24,383.29 | 756.00 | 3,934.00 | 1,505.00 | 1,400.37 |
| Counsel | 500.00 | | | 200.00 | |
| Interpreter | | | | | |
| Law Library | 1,926.75 | 500.00 | 3,096.00 | 1,000.00 | 1,600.00 |
| Probation Officers and Exp. | | 1,644.12 | 2,383.70 | 3,972.75 | 1,672.75 |

TABLE 6. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, SIXTH CLASS[a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Bucks 1931 | Lycoming 1931 | Somerset 1931 | Butler 1931 | Indiana 1931 |
|---|---|---|---|---|---|
| Desertion Probation Off. & Exp. | | | 3,872.09 | | 300.00 |
| "Room" for Juvenile Offenders | | 20.00 | 693.95 | | |
| Seated and Unseated Lands tax sale and Purchase | | | 15,728.84 | 4,466.75 | 52,778.44 |
| County Poor House (Total) | 60,000.00 | | 58,361.13 | | |
| Compensation Insurance | 194.15 | 222.84 | | | |
| STATE Prisons, Homes, Hospitals | 49,337.47 | 27,946.01 | 27,211.37 | 12,882.59 | 21,127.36 |
| Transp. of Prisoners; Lunacy | 1,574.00 | | Included under County Poor House | 4,516.93 | 246.20 |
| Maintenance COUNTY Prisoners (Food & Clothing) | 3,601.36 | 4,795.64 | 3,961.54 | 6,232.68 | 2,369.63 |
| Co. Supt. Stenographer and Exp. | 901.00 | 1,155.00 | | 1,149.81 | |
| Road Damage (State or State-Aid Roads) | 26,866.88 | 3,182.80 | 19,905.89 | 20,543.84 | 46,911.03 |
| Bond of County Officers | 227.50 | | 792.47 | | |
| Sinking Fund | 10,400.00 | 56,067.00 | 36,662.55 | 138,000.00 | 163,575.37 |
| Interest on Funded Debt | 7,177.56 | 26,380.00 | 84,536.25 | 80,150.00 | 161,230.00 |
| Tax on Bonds | 640.50 | | 4,541.71 | 6,337.66 | |
| Temp. Loans and Interest | | | 129,954.90 | 55,275.00 | 31,401.66 |
| Elections, All Items | 17,458.16 | 21,931.70 | 10,990.67 | 15,045.04 | 9,275.30 |
| Advertising and Printing | 7,920.35 | 8,722.99 | 2,180.30 | 4,264.02 | 3,735.73 |
| Mandatory in character, optional in amount (b) | $214,026.47 | $156,024.10 | $411,818.20 | $359,041.91 | $501,023.84 |
| Percentage of total disbursements mandatory in character, optional in amount | 33% | 24% | 67% | 46% | 58% |
| Total Mandatory Expenditures (a plus b) | $321,384.22 | $260,466.86 | $504,841.21 | $448,859.38 | $573,443.88 |
| Total disbursements (including permanent improvements and debt service) | $648,575.84 | $649,322.31 | $618,092.43 | $775,141.58 | $867,217.54 |
| Percentage of total disbursements that are mandatory | 50% | 40% | 82% | 58% | 66% |

TABLE 6. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, SIXTH CLASS[a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Lebanon 1931 | Franklin 1931 | Crawford 1931 | McKean 1931 | Jefferson 1931 | Total |
|---|---|---|---|---|---|---|
| Detectives | $1,200.00 | | $2,000.00 | $6,650.46 | $2,400.00 | $26,478.80 |
| Court Crier | | Incl. below | 2,909.00 | 1,194.00 | 480.00 | 8,482.84 |
| Tipstaff | 136.00 | 2,877.20 | Incl. above | Incl. above | 664.68 | 38,001.54 |
| Counsel | | | | | | 700.00 |
| Interpreter | | | | | 4.00 | 1,654.30 |
| Law Library | 500.00 | | 1,500.00 | 375.00 | 2,600.00 | 14,297.75 |
| Probation Officers and Exp. | 275.00 | 2,642.80 | 1,589.85 | 1,446.57 | 702.40 | 18,229.27 |
| Desertion Probation Off. & Exp. | | | 1,873.26 | | | 6,045.35 |
| "Room" for Juvenile Offenders | | | | 7,838.91 | | 8,552.86 |
| Seated and Unseated Lands tax sale and Purchase | | | 7,266.04 | 2,118.28 | | 82,358.35 |
| County Poor House (Total) | $2,596.07 | 56,438.15 | | | | 451,021.62 |
| Compensation Insurance | 29.10 | | 262.53 | 490.72 | | 1,709.34 |
| STATE Prisons, Homes, Hospitals | 33,913.09 | 31,282.82 | 46,932.74 | 24,466.98 | 22,915.31 | 347,291.68 |
| Transp. of Prisoners; Lunacy | 1,096.81 | 5,491.25 | 1,116.15 | | | 14,041.34 |
| Maintenance COUNTY Prisoners (Food & Clothing) | 2,115.44 | 3,505.97 | 2,784.14 | | 1,672.44 | 36,988.42 |
| Co. Supt. Stenographer and Exp. | 720.00 | 300.00 | 1,111.82 | 1,348.75 | 1,201.22 | 9,087.60 |
| Road Damage (State or State-Aid Roads) | 47,600.83 | 16,387.64 | 20,113.84 | | 20,378.86 | 249,298.42 |
| Bond of County Officers | 515.50 | | | | 515.80 | 2,945.59 |
| Sinking Fund | 7,000.00 | | 67,000.00 | 30,444.15 | 20,000.00 | 610,149.07 |
| Interest on Funded Debt | 22,273.75 | | 67,610.00 | 20,000.00 | 52,576.25 | 637,636.31 |
| Tax on Bonds | | | 8,197.91 | 196.46 | 9,452.75 | 37,932.48 |
| Temp. Loans and Interest | 107,722.08 | 148,177.46 | 48,183.33 | 173,065.00 | | 1,142,772.66 |
| Elections, All Items | 8,006.58 | 10,695.96 | 23,142.03 | 9,964.59 | 10,701.03 | 174,880.53 |
| Advertising and Printing | 4,776.62 | 2,787.07 | 3,468.19 | 1,865.11 | 2,402.34 | 50,166.96 |
| Mandatory in character, optional in amount (b) | $320,476.87 | $280,586.32 | $307,060.83 | $281,464.98 | $148,667.08 | $3,970,723.08 |

TABLE 6. MANDATORY EXPENDITURES, PENNSYLVANIA COUNTIES, SIXTH CLASS [a]

(b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT

| | Lebanon 1931 | Franklin 1931 | Crawford 1931 | McKean 1931 | Jefferson 1931 | Total |
|---|---|---|---|---|---|---|
| Percentage of total disbursements mandatory in character, optional in amount | 54% | 49% | 54% | 35% | 30% | |
| Total Mandatory Expenditures (a plus b) | $384,018.34 | $355,432.55 | $384,432.95 | $364,642.53 | $214,709.81 | $4,930,712.60 |
| Total disbursements (including permanent improvements and debt service) | $595,396.31 | $576,721.49 | $564,253.40 | $805,134.08 | $491,937.66 | $7,881,022.96 |
| Percentage of total disbursements that are mandatory | 65% | 62% | 68% | 45% | 44% | |

[a] Compiled from the Reports of County Controllers. Sixth Class Counties are those with a population of more than 50,000 and less than 100,000. Based on census of 1930.

[b] Figures in Parentheses are for Purdon's Pennsylvania Statutes (1930 Ed.)

# CHAPTER 6

## Mandatory Expenditures, City and County of the First Class, Philadelphia

Philadelphia is the only city and county of the first class. A county of the first class is one with a population of 1,500,000 or more.[1] A city of the first class is one containing a population of 1,000,000 or more.[2] According to the census of 1930 the population of Philadelphia was 1,950,961.

### *Expenditures Mandatory in Character and Amount*

Expenditures mandatory in character and amount comprise 3% of the total disbursements of the City of Philadelphia. This group of expenditures totals $2,700,000 and is shown in detail on Table 7, part (a). The budget making authority is vested in the mayor and city council by the Act of 1919 which is known as the "City Charter."[3] Expenditures not under the control of the council are regarded as mandatory. Independent spending power has been granted to certain county officers, to the courts and to various commissions and agencies. Such expenditures are not fixed in amount.

### *Important Expenditures Mandatory in Character and Amount*

The most important expenditures from the standpoint of amount involved which are mandatory in character and amount are as follows:

| *Purpose* | *Amount in Thousands—1932* |
|---|---|
| Assessors, 80 at $5,000 each | $400 |
| Jury Fees and mileage | 306 |
| Recorder of Deeds (266 positions) | 286 |
| Clerk of Q.S. and Munip. Ct. (106 positions) | 264 |
| District Attorney (43 positions) | 200 |
| Inspectors Weights and Measures, 94 | 196 |
| Election Officers | 173 |
| Magistrates (Chief at $6,000; 27 at $5,000 ea.) | 141 |
| Register of Wills (52 positions) | 111 |
| Total | $2,077 |

[1] 1929 P. L. 1278, Sec. 31.
[2] 1895 P. L. 275; 1921 P. L. 1064; 1927 P. L. 18.
[3] 1919 P. L. 581.

The nine items listed above constitute 76% of the expenditures mandatory in character and amount. With the single exception of jury fees and mileage every one of these items is made up of positions with salaries fixed in whole or in part by the legislature.

*Assessors*

The Board of Revision of Taxes fixes the number of districts for real estate assessment purposes. The General Assembly has provided that there shall be two assessors in each district. By the Act of 1927 the General Assembly provided:

"the annual salary of each real estate assessor, appointed by the Board of Revision of Taxes.....shall be five thousand dollars."[4]

This is the largest single item in Part (a) of Table 7. It is the duty of such assessors to list taxable real property and property exempt by law together with a fair valuation for all such property. This assessment is the basis of city, school and poor taxes.

*Jury Fees and Mileage*

By the Act of 1911 the fee of jurors in counties of over 1,400,000 population was fixed at $2.50 for each session attended.[5] The expenditure for this purpose was $305,995 for the City of Philadelphia for 1932. This item was the second largest expenditure in Part (a) of Table 7. It includes mileage at the rate of 6¼ cents for each mile traveled going to and returning from court.[6]

*Recorder of Deeds*

The General Assembly has fixed the salary for 266 positions in the office of Recorder of Deeds. This is the third largest expenditure fixed in character and amount. The total amount fixed for these positions is $286,100.[7] The positions are itemized in Part (a) of Table 7.

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[4] 1927 P. L. 857.
[5] 1911 P. L. 627.
[6] 1834 P. L. 333, Sec. 138.
[7] 1929 P. L. 1579.

*Clerk of Quarter Sessions and Municipal Court*

By the Act of 1927 salaries were fixed for 107 positions (89, and others "as may be required by the courts") in the office of the Clerk of Quarter Sessions and Municipal Court. [8] The expenditure for these positions is $263,700 and constitutes the fourth largest expenditure mandatory in character and amount.

*Other Salary Items*

The General Assembly has fixed the salaries of 43 positions in the District Attorney's office. This includes county detectives. The cost of fixing these salaries was $199,500 in 1932. [9]

By the Act of 1917 Inspectors of Weights and Measures are appointed by the City Commissioners. In pursuance of this authority the Commissioners have appointed 94 inspectors. The minimum salary fixed by the Act of 1917 is $1,000. The expenses incident to this office are compensated out of the City Treasury. This includes transportation, telephone, telegraph, postal charges and other expenses. For this item expenditures for Supervisors, Deputy Supervisors, and District Supervisors are included in the expenditure listed at $196,480 as a necessary part of the inspections required by statute. The amount regarded as mandatory for this item includes the entire appropriation for the Bureau of Weights and Measures in the office of City Commissioners. [10]

There are 52 positions in the office of Register of Wills that have salaries fixed by statute. [11] The General Assembly has fixed the salary of the Register of Wills at $5,000 per year. Commissions for collecting inheritance taxes for the state totaled $28,000 in 1932. [12] The General Assembly attempted to provide a salary of $10,000, with no commissions for this office, in 1913. [13] In 1919 the Pennsylvania Supreme Court held that such a statute being applicable only to (Philadelphia) every county with a population of more than

[8] 1927 P. L. 983.
[9] 1925 P. L. 352.
[10] 1917 P. L. 1102.
[11] 1899 P. L. 12; 1929 P. L. 1633; 1927 P. L. 992.
[12] Bureau of Municipal Research, Citizens' Business, "Our Best-Paid Official" #1,103, July 11, 1933.
[13] 1913 P. L. 878.

1,500,000 was local or special legislation contrary to Article III of the Pennsylvania Constitution.[14] The provision of the constitution in question reads as follows:

"The General Assembly shall not pass any local or special law regulating the affairs of counties, cities, townships, wards, boroughs, or school districts.....creating offices, or prescribing the powers and duties of officers in counties, cities, boroughs, townships, election or school districts."[15]

An excellent discussion of the classifications of local government attempted by the Pennsylvania General Assembly under the Constitution of 1874 is to be found in Mr. Justice Simpson's opinion in Commonwealth v. Wert.[16] The remaining 51 positions in the Register of Wills office illustrate a class of positions for which the salary is mandatory by statute and which can be placed under the control of City Council by statute.

Oher important salary items include Election Officers and the 28 Magistrates. These items are fixed by statutes both as to the position and as to the salary. They are listed in Part (a) of Table 7, and are among the larger expenditures to be found on that section of the Table.

*Salary Fixing v. Salary Raising*

Most of the statutes fixing salaries are in reality salary increases. An example worthy of note is the Act of 1927 which fixed salaries for more than 89 positions in the office of Clerk of Quarter Sessions and Municipal Court.[17] An expenditure of a quarter of a million dollars thus arises in a single office. Four or five such offices tend to become an expenditure burden which may seriously affect the discretion of the local budget making authority. In attaching his signature to the Act of 1927 Governor Fisher appended the following:

"While on its face this bill purports to authorize a substantial increase in the number and compensation of the employes in the office of the clerk of the court of quarter sessions, the fact is that it authorizes but a very slight increase. Since the passage of the act of Assembly which now authorizes

[14] Philadelphia Co. v. Sheehan, 263 Pa. 449, 1919.
[15] Article III, Sec. 7, Clauses 2 and 15.
[16] 282 Pa. 575, 1925.
[17] 1927 P. L. 983.

the employment and compensation of assistants in the office of the clerk of the court of quarter sessions, the council of the city of Philadelphia has, by ordinance, added to the list of employes authorized by act of Assembly, has fixed the compensation of such added employes, and has authorized the payment of bonuses to employes whose salaries are fixed by statute. In effect, therefore, the present bill in large part merely legalizes what is now being done. To the extent to which the bill does provide for an increase in the number and compensation of his employes, the clerk of court of quarter sessions has agreed not to take advantage of the authority thus conferred until January first of next year. This will prevent any interference with this year's budget arrangement of the City of Philadelphia." [18]

A similar notation was appended by Governor Fisher to the salary raiser enacted for the office of Register of Wills. [19] The same note was added by the Governor to the salary raiser for the Recorder of Deeds office in 1927. [20] Upon signing a second salary raiser for the Recorder of Deeds office in 1929 Governor Fisher omitted any reference to the possible effects of such legislation.[21]

Governor Pinchot expressed a somewhat different policy in 1925 as representing his view of such statutes. In approving an Act raising the salaries of Clerks of the Court of Common Pleas in Philadelphia, Governor Pinchot appended the following:

"In approving this bill I desire to point out that my action is consistent with the principle followed in my recent disapproval of a number of bills which increase the salaries of officers or employes who are paid out of county or city treasuries. That principle is that the Legislature ought not to fix salaries of local employes which must be paid out of local treasuries, but that the local tax-levying authorities should be allowed to determine and fix the compensation of such employes, except in cases in which the Commonwealth has an interest in the proper administration of the work of local officers or employes, which is paramount to the home rule principle just stated. One of these exceptions must very obviously be the compensation of employes of the courts.

"For this reason the only question before me in connection with this bill is whether five thousand dollars per annum is proper compensation for the

[18] 1927 P. L. 982.
[19] 1927 P. L. 992.
[20] 1927 P. L. 994.
[21] 1929 P. L. 1579.

clerks of the courts of common pleas in counties of the first class. I am satisfied that this compensation is not excessive and therefore approve the bill." [22]

Salary raising thus becomes a procedure. The state fixes the salaries. Next local pressure on city council and rising costs of living secure an increase from city council. The legislature is then appealed to on the ground that the new enactment affecting salaries does not really increase them since the city council has done this—the new enactment merely embodies the action of city council. If the legislature and governor approve the next turn is city council's.

The best opinion on salaries of county officers as fixed (or raised) by state statute is presented by a distinguished committee of students of government as follows:

"In general, it is better to leave the determination of salaries of county officers to the county board than to attempt to fix them by statute. The latter is a clumsy and unsatisfactory process. It prevents a proper adjustment of compensation to the importance of the office or the value of the official in any given case, and it subjects the legislature to constant pressure for salary adjustments as to the merits of which it is largely ignorant. The practice of leaving the determination of the salaries to the various officials is also unsatisfactory as it results in serious inequalities among persons in different offices doing similar work." [23]

*Fixed Salaries v. Fixed Fees*

The Constitution of Pennsylvania limits the salaries of county officers and their clerks to the amount of fees earned during the four year term of the officer. [24] This antiquated provision operated for years as a limitation on expenditures. At the present time its chief effect is to require a peculiar system of bookkeeping in every county office. Recently the force of the limitation was felt in the office of Recorder of Deeds. That officer evaded the effect of the Constitutional limitation by transferring a $160,000 payroll item from his office to that of the County Commissioners. His payroll was thus brought within his fees.

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[22] 1925 P. L. 730.

[23] Committee On County Government, National Municipal League, Report No. 2, Sup. to the Review, September 1933, p. 477.

[24] Article 14, Sec. 5.

*Expenditures Mandatory in Character, Optional in Amount*

Expenditures mandatory in character but optional in amount are made mandatory by the General Assembly with regard to the object for which the money is to be spent. The amount of money to be expended is subject to discretion, but not necessarily the discretion of the budget-making authority, city council. This group of expenditures totals $56,900,000 and consists of the items listed in Part (b), on Table 7. It constitutes 53% of the total disbursements of the City of Philadelphia for 1932. As has been explained in the Chapters dealing with counties of the fourth, fifth and sixth classes, there is elasticity of expenditure in such items. There is a certain amount of similarity in the various local governments particularly in the items of this group. For example, debt service and sinking fund items have been the principal item of expenditure in Part (b) on every Table. The City of Philadelphia is no exception in this respect. While the number and variety of mandatory items in Part (b) presents differences, their general outline conforms to the description presented for counties of the fourth, fifth and sixth classes. Two principal exceptions to this statement are items involving the courts and items involving independent agencies such as the Registration Commission, the Inspectors of County Prisons, and similar bodies listed on Table 7.

*Important Expenditures Mandatory in Character, Optional in Amount*

Important expenditures mandatory in character, optional in amount were as follows:

| *Purpose* | | *Amount in Thousands—1932* |
|---|---|---|
| Sinking Fund | | $28,072 |
| Judgments and Mandamus | | 10,865 |
| Temporary Loans and Interest | | 6,575 |
| Poor Relief | | 4,356 |
| State Penal and Charitable Institutions | | 805 |
| Elections | | |
| Elections, except Election Officers | $364 | |
| Registration Commission | 363 | 727 |
| Total | | $51,400 |

The six items listed above constitute 88% of the expenditures mandatory in character, optional in amount.

*Sinking Fund*

The sinking fund was the most important item mandatory in character, optional in amount. This item required $28,072,401 in 1932, or 48% of the expenditures of this group. The item derives its mandatory character from Article 9, Section 10 of the Constitution of Pennsylvania which provides:

"any.....municipality incurring any indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof within thirty years."

An increase of indebtedness requires the affirmative votes of two-thirds of the members of the City Council. The ordinance authorizing the new debt must provide for the collection of a tax to pay the interest thereon and the principal thereof as is now required by the Constitution. [25] The Act of 1919 permits temporary loans to be negotiated in an amount not to exceed 10% of the estimated receipts for the current year. At the time of issuing temporary loans provision must be made to repay the same out of the income of the same year in which they are negotiated. In an emergency Council may authorize loans not exceeding in the aggregate $2,000,000 which, if not paid in the year in which they the created, are included by the Controller in his estimate of the liability which must be met from the receipts of the ensuing year before ordinary appropriations may be made. [26] Additional indebtedness authorized by Council must be submitted to the electors for their consent to the authorization of such debt. [27]

*Judgments and Mandamuses*

The second largest item mandatory in character, optional in amount consisted of $10,864,602 for judgment and mandamus purposes. Expenditures for such purposes [28] in 1932 were as follows:

| | |
|---|---|
| Opening and change grade of streets ..... | $2,254,169.60 |
| Construction of sewer in Pollock Street ..... | 639.02 |

[25] 1919 P. L. 581, Art. XVIII, Sec. 2.
[26] 1919 P. L. 581, Art. XVII, Sec. 5.
[27] 1919 P. L. 581, Art. XVIII, Sec. 4.
[28] c. f. Philadelphia City Controller's Annual Report, 1932 p. 34.

| | |
|---|---|
| Condemnation of property: | |
| Parkway purposes—east bank of Schuylkill | 6,218,158.87 |
| Morris Park | 207,424.15 |
| Fairmount Park | 582,896.48 |
| Cobbs Creek Park | 1,099,992.17 |
| Pennypack Park | 1,331.64 |
| Personal services: | |
| Stenographers—Municipal Court | 38,741.88 |
| Stenographers—Common Pleas Courts | 156,435.47 |
| Election count | 17,339.35 |
| Court costs | 793.22 |
| Commissions in lunacy | 19,027.05 |
| Back wages | 86,968.23 |
| Damages: | |
| Personal injuries | 129,167.83 |
| Automobile | 78.28 |
| Property | 5,087.92 |
| Demolishing dangerous buildings | 24,289.12 |
| Tax on liquid fuels | 7,229.15 |
| Workmen's compensation | 3,130.39 |
| Repairs to sewers | 7,660.48 |
| Furnishing supplies | 896.84 |
| Redecorations, etc., in Orphans' Court | 422.22 |
| Printing for various courts | 2,722.87 |
| Total | $10,864,602.31 |

The items listed above could well be allocated as expenditures of the various courts but this was not done because it was desired to show the entire amount expended for judgment and mandamus purposes. It would of course increase the expenditures listed for the Municipal Court on Table 7, part (b) to add thereto the item for stenographers amounting to $38,741.88. The result of showing municipal and common pleas court expenditures in this manner is to convey the impression that the expenditures of such courts for personnel purposes are lower than they actually are unless this caution is observed.

The greater part of such expenditures ensue from condemnation proceedings in which payment may be enforced by writ of mandamus. [29]

The mandatory character of mandamus expenditures is derived from the power granted to the courts of common pleas in the respec-

[29] 1903 P. L. 83, Sec. 2; 26-41.

tive counties by the General Assembly. Such courts may issue writs of mandamus:

"to all officers and magistrates elected or appointed in or for the respective county, or in or for any township, district, or place within such county." [30]

*Temporary Loans and Interest*

Expenditures for temporary loans and interest amounted to $6,574,513. This was the third most important item in amount of those expenditures which are designated as mandatory in character, optional in amount.

*Poor Relief*

The item fourth in amount of expenditure on Table 7, part (b) is "Poor Relief." In 1932 the amount spent for this purpose in Philadelphia was $4,356,478. More than half this sum was distributed through the Department of Welfare under the provisions of the Talbot Act for unemployment relief. [31] The Department is charged with the duties formerly required of the poor authorities, except as to six specially created poor districts. The duties are statutory in origin. [32] Mandamus is the proper remedy to enforce these duties. [33]

Nearly a million dollars of this item is mandatory by virtue of powers conferred on the Municipal Court to commit delinquent and neglected children to institutions and to direct the payment of such costs out of the municipal treasury. [34] Other expenditures for this purpose are mandatory by statutes requiring care and maintenance of the poor. [35]

*State Penal and Charitable Institutions*

State penal and charitable institutions constitute one of the larger expenditures of the City in 1932 which may be termed mandatory

[30] 1893 P. L. 345 as amended; 12-1911.
[31] 1931 P. L. 1503.
[32] 1854 P. L. 21; 1859 P. L. 400; 1919 P. L. 581 also see Commonwealth v. Liveright 308 Pa. 35, 84 (1932).
[33] 308 Pa. 35, 80 (1932).
[34] 1903 P. L. 274; 1911 P. L. 543, as amended, 11-143.
[35] 1840 P. L. 12; 1828 P. L. 162 as amended.

in character, optional in amount. The sum spent for this purpose was $805,113. The expenses of keeping convicts in State penitentiaries is borne by the respective counties in which they are convicted.[36] Counties are similarly liable for the maintenance of women in State Industrial Homes.[37] A charge of $3.00 per week per inmate is paid by counties for the care and maintenance of the indigent insane in the State hospitals[38] To what extent this item is "Poor Relief" cannot be determined from data now available.

*Elections*

The election expenditure of $726,731 is the last of the items listed as comprising 88% of the Part (b) expenditures on Table 7. This item is composed of election costs, excepting compensation of inspectors, judges and clerks (Compensation of election officers is fixed in amount and therefore shown on Table 7, Part (a) ) and the entire appropriation of the Registration Commission.

The city council is required to fix the county tax at a rate sufficient to provide for the payment of all election expenses.[39] The funds necessary for the maintenance and operation of the registration commission, including the payment of registrars, commissioners, clerks, counsel, inspectors, witness fees, rooms, furniture, printing, etc. are obligatory upon city council.[40]

*The Percentage of Total Disbursements That Are Mandatory*

The percentage of total disbursements of the City of Philadelphia that are mandatory includes the groups designated on Table 7 as (a) and (b). This figure represents all the expenditures which may be designated as mandatory, that is, those mandatory in amount as well as those optional in amount.

The percentage mandatory as indicated by Table 7 was 56% or $59,600,000 for the year 1932.

Throughout this inquiry actual expenditures for permanent improvements and debt service are included in the item "Total Dis-

[36] 1929 P. L. 694.
[37] 1913 P. L. 1311, Sec. 22.
[38] 1929 P. L. 707.
[39] 1869 P. L. 49, Sec. 41.
[40] 1919 P. L. 587, Sec. 45.

bursements." Transactions representing mere bookkeeping debits or credits involving no actual outlay from the treasury are eliminated. In 1932 the total disbursements of the City of Philadelphia amounted to $110,200,000. [41] This includes mandamus items.

*Conclusion*

Of the mandatory expenditures for Pennsylvania cities and counties of the first class i. e. Philadelphia, 3% or $2,700,000 are fixed in character and amount. This percentage is the lowest of any county studied. Mandatory expenditures optional in amount were 51% of the total disbursements of the City or $56,900,000. The discretionary expenditures were 46% or $50,600,000.

The mandatory expenditures of all kinds were 54% ($59,600,000) of the total disbursements ($110,200,000).

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[41] Includes general fund $83,300,972, loan fund $12,546,613, special funds $3,515,561 and mandamus disbursements $10,864,602. c. f. City Controller's Annual Report, Philadelphia, 1932 p. 34, 97 and 98.

CHART 4 MANDATORY EXPENDITURES CITY AND COUNTY FIRST CLASS, PHILADELPHIA 1932

Mandatory in Character and Amount.
Mandatory in Character, Optional in Amount.
Discretionary.

Based on Census of 1930.

TABLE 7. MANDATORY EXPENDITURES, CITY AND COUNTY OF THE FIRST CLASS—PHILADELPHIA [a]

| (a) Mandatory in Character and Amount | Act of Assembly | Fixed | .00 Omitted |
|---|---|---|---|
| Councilmen ---------- 22[b] | 1919 P. L. 581 Art. XVI Sec. 4 (53-3254)[c] | $5,000 each | $110,000 |
| City Commissioners ---------- 3 | 1923 P. L. 692 Sec. 1 (16-1331) | 8,000 " | 24,000 |
| Controller ---------- | 1899 P. L. 12 | 8,000 | 8,000 |
| Sheriff [d] ---------- | " " " | 15,000 | 15,000 |
| Chief Deputy Sheriff ---------- | 1927 P. L. 994 (16-1540) | 7,500 | 7,500 |
| Real Estate Deputy ---------- | 1929 P. L. 163 (16-3142) | 7,500 | 7,500 |
| Coroner ---------- | 1911 P. L. 556 (16-1561) | 8,000 | 8,000 |
| Deputy Coroner ---------- | 1929 P. L. 123 (16-1566) | 6,500 | 6,500 |
| Treasurer ---------- | 1899 P. L. 12 | 10,000 | 10,000 |
| Prothonotary C.P. and Munip. ---------- | " " "; Art. 5, Sec. 7 Const. of Pa. | 10,000 | 10,000 |
| 1st Deputy Prothonotary ---------- | 1925 P. L. 59 (17-1520) | 8,000 | 8,000 |
| 2nd Deputy Prothonotary ---------- | " " " " | 6,000 | 6,000 |
| Court Clerks ---------- 11 | 1925 P. L. 729 (17-1833) | Only 10 appropriated for, $5,000 each | 50,000 |
| Clerk of Court, Q.S. and Munip. ---------- 107 | 1927 P. L. 982 (17-448) Provides 89, and others. | 10,000 (All positions $263,700) | 10,000 |
| Deputy Clerk ---------- 1 | " " " " | 6,000 | 6,000 |
| Court Clerks ---------- 11 | " " " " | 5,000 each | 55,000 |
| Asst. Court Clerks ---------- 14 | " " " " | P. L. provides 11 at $3,000 each | 42,000 |
| Chief Account Clerk ---------- | " " " " | 3,500 | 3,500 |
| Asst. Chief Account Clerk ---------- | " " " " | 2,500 | 2,500 |
| Cashier and Clerk ---------- 3 | " " " " | P. L. Provides 1 at $2,200 | 6,600 |
| Asst. Cashier and Clerk ---------- 3 | " " " " | P. L. Provides 1 at $1,900 | 5,700 |
| Naturalization Clerk ---------- | " " " " | 2,800 | 2,800 |
| Asst. Naturalization Clerk ---------- | " " " " | 2,200 | 2,700 |
| Chief Record, Appearance Clerk ---------- | " " " " | 2,200 | 2,200 |
| Record Clerk ---------- | " " " " | 2,000 | 2,000 |
| Asst. Record Clerk ---------- 3 | " " " " | P. L. provides 2 at $1,700 each | 5,200 |
| Execution Clerk ---------- | " " " " | 1,800 | 1,800 |

TABLE 7. MANDATORY EXPENDITURES, CITY AND COUNTY OF THE FIRST CLASS—PHILADELPHIA [a]

| (a) Mandatory in Character and Amount | | Act of Assembly | Fixed | .00 Omitted |
|---|---|---|---|---|
| Asst. Execution Clerk | | " " " " | 1,700 | 1,700 |
| Road Clerk | | " " " " | 1,800 | 1,800 |
| Asst. Road Clerk | | " " " " | 1,700 | 1,700 |
| Fee Clerk | 4 | " " " " | P. L. provides 2 at $2,000 each | 8,000 |
| Clerks | 8 | " " " " | P. L. provides 4 at $2,000 each | 16,000 |
| Stenographers | 3 | " " " " | P. L. provides 1 at $1,800 | 5,400 |
| Stenographer | | " " " " | 1,700 | 1,700 |
| Subpoena Clerks | 2 | " " " " | 1,800 each | 3,600 |
| Subpoena Clerks | 2 | " " " " | 1,700 " | 3,400 |
| Search Clerk | | " " " " | 1,700 | 1,700 |
| Warrant Clerk | | " " " " | 2,000 | 2,000 |
| Custodian of Records | | " " " " | 1,700 | 1,700 |
| Asst. Custodian of Records | | " " " " | 1,600 | 1,600 |
| Custodian and Clerk | | " " " " | 1,800 | 1,800 |
| Asst. Custodian and Clerk | | " " " " | 1,800 | 1,800 |
| Clerk to Court Officers | | " " " " | 1,800 | 1,800 |
| Miscellaneous Clerks | 20 | " " " " | P. L. provides 17 at $1,800 each | 36,000 |
| Miscellaneous Clerks | 5 | " " " " | 1,700 each | 8,500 |
| Messengers | 2 | " " " " | 1,400 " | 2,800 |
| Janitor | | " " " " | 1,200 | 1,200 |
| Stenographer and Typewriter | | " " " " | 2,500 | 2,500 |
| Clerks | 5 | " " " " | 1,800 | 9,000 |
| Municipal Court (See b)[e] | | " " " " | Appointed by Judges | |
| Chief Probation Officer | | 1913 P. L. 711; 1915 P. L. 988; 1923 P. L. 580 (17-691) | 5,000 | 5,000 |
| Probation Officers | | 1913 P. L. 711; 1915 P. L. 988; 1923 P. L. 580 (17-691) | 2,500 | See b |
| Register of Wills (See b) | 52 | 1899 P. L. 12; Art. 5, Sec. 22, Const. of Pa. | 5,000 (All positions $111,200) | 5,000 |

TABLE 7. MANDATORY EXPENDITURES, CITY AND COUNTY OF THE FIRST CLASS—PHILADELPHIA [a]

| (a) Mandatory in Character and Amount | Act of Assembly | Fixed | .00 Omitted |
|---|---|---|---|
| 1st Asst. Clerk, Or. Ct. | 1929 P. L. 1633 (20–2182) | 4,000 | 4,800 |
| 2nd Asst. Clerk, Or. Ct. | " " " " | 3,000 | 3,000 |
| 3rd Asst. Clerk, Or. Ct. | " " " " | 2,300 | 2,500 |
| Deputy Register | 1927 P. L. 992 (20–2044) | 4,000 | 4,000 |
| Chief Clerk | " " " " | 3,000 | 3,000 |
| Cashier and Bookkeeper | " " " " | 3,000 | 3,000 |
| Asst. Chief Clerk | " " " " | 2,500 | 2,500 |
| Chief Compare Clerk | " " " " | 2,200 | 2,200 |
| Transcribing Clerks 5 | " " " " | 2,000 | 10,000 |
| Chief Account Clerk | " " " " | 2,200 | 2,200 |
| Account Clerks 5 | " " " " | 2,000 | 10,000 |
| Recording Clerks 5 | " " " " | 2,000 | 10,000 |
| Inventory Clerks 3 | " " " " | 2,000 | 6,000 |
| Index Clerks 5 | " " " " | 2,000 | 10,000 |
| Compare Clerks 3 | " " " " | 2,000 | 6,000 |
| Miscellaneous Clerks 5 | " " " " | 2,000 | 10,000 |
| Stenographer | " " " " | 2,000 | 2,000 |
| Search Clerk | " " " " | 2,000 | 2,000 |
| Custodian of Records 2 | " " " " | 2,000 | 4,000 |
| Messengers and Custodians 2 | " " " " | 1,500 | 3,000 |
| Janitors 5 | " " " " | P. L. provides 2 at $1,000 each | 6,000 |
| Recorder of Deeds 266 | 1899 P. L. 12 | 10,000 (All positions $286,100) | 10,000 |
| Deputy Recorder | 1929 P. L. 1579; 1927 P. L. 994 (16–1663) | 6,000 | 6,000 |
| Chief Satisfaction Clerk | " " " " " " " | 3,000 | 3,000 |
| Asst. Satisfaction Clerk 3 | " " " " " " " | 2,000 each | 4,000 |
| Chief Receiving Clerk | " " " " " " " | 3,000 | 3,000 |
| Asst. Receiving Clerk 3 | " " " " " " " | 2,000 each | 6,000 |
| Bookkeeper | " " " " " " " | 2,500 | 2,500 |
| Asst. Bookkeeper | " " " " " " " | 1,800 | |
| Cashier | " " " " " " " | 3,000 | 3,000 |

TABLE 7. MANDATORY EXPENDITURES, CITY AND COUNTY OF THE FIRST CLASS—PHILADELPHIA [a]

| (a) Mandatory in Character and Amount | Act of Assembly | Fixed | .00 Omitted |
|---|---|---|---|
| Chief Clerk | " " " " " " " | 3,000 | 3,000 |
| Chief Search Clerk | " " " " " " " | 3,000 | 3,000 |
| Mortgage Search Clerk 3 | " " " " " " " | 2,000 each | 2,000 |
| Conveyance Search Clerks 3 | " " " " " " " | 2,000 " | 2,000 |
| Chief Deed Index Clerk | " " " " " " " | 2,500 | 2,500 |
| Asst. Deed Index Clerks 2 | " " " " " " " | 2,000 each | 4,000 |
| Chief Mortgage Index Clerk | " " " " " " " | 2,500 | 2,500 |
| Asst. Mortgage Index Clerk 2 | " " " " " " " | 2,000 each | 4,000 |
| Miscellaneous Clerks 7 | " " " " " " " | 2,000 " | 8,000 |
| Chief Compare Clerk Deeds | " " " " " " " | 2,500 | 2,500 |
| Chief Compare Clerk Mortgage | " " " " " " " | 2,500 | 2,500 |
| Clerk in Charge of Deeds | " " " " " " " | 2,000 | 2,000 |
| Clerk in Charge of Mortgages | " " " " " " " | 2,000 | 2,000 |
| Compare Clerks 13 | " " " " " " " | 2,000 each | 20,000 |
| Auditors 2 | " " " " " " " | 2,000 | 2,000 |
| Stenographer and Typewriter | " " " " " " " | 1,500 | 1,500 |
| Entry Clerk | " " " " " " " | 2,000 | 2,000 |
| Asst. Entry Clerk | " " " " " " " | 2,000 | 2,000 |
| Delivery Clerk | " " " " " " " | 1,800 | 1,800 |
| Satisfaction Entry Clerk | " " " " " " " | 2,000 | 2,000 |
| Notation Clerk | " " " " " " " | 2,000 | 2,000 |
| Superintendent of Records | " " " " " " " | 2,500 | 2,500 |
| Typist in Charge of Records | " " " " " " " | 2,000 | 2,000 |
| Asst. Typist in Charge of Records | " " " " " " " | 2,000 | 2,000 |
| Typist in Charge of Charters | " " " " " " " | 2,000 | 2,000 |
| Certificate Clerks 2 | " " " " " " " | 1,800 | 3,600 |
| Proof Typists 4 | " " " " " " " | 2,000 | 4,000 |
| Superintendent of Typists | " " " " " " " | 2,000 | 2,000 |
| Asst. Supt. of Typists | " " " " " " " | 2,000 | 2,000 |
| Messenger in Charge of Instruments | " " " " " " " | 1,800 | ---------- |
| Recorder's Messenger | " " " " " " " | 1,500 | 1,500 |
| Typists 55 | " " " " " " " | 2,000 | 112,000 |

TABLE 7. MANDATORY EXPENDITURES, CITY AND COUNTY OF THE FIRST CLASS—PHILADELPHIA [a]

| (a) Mandatory in Character and Amount | Act of Assembly | Fixed | .00 Omitted |
|---|---|---|---|
| Chief Clerk Typist | " " " " " " " | 2,000 | -------- |
| Asst. Chief Clerk Typist | " " " " " " " | 2,000 | -------- |
| Recopyists 29 | " " " " " " " | 2,000 | -------- |
| Special Typists 80 | " " " " " " " | 2,000 | -------- |
| Registration Typists 3 | " " " " " " " | 2,000 | 4,000 |
| State Clerk | " " " " " " " | 2,000 | 2,000 |
| Chief Custodian | " " " " " " " | 2,000 | 2,000 |
| Custodian of Records | " " " " " " " | 2,000 | 2,000 |
| Custodian of Records 6 | " " " " " " " | 1,800 | 10,800 |
| Asst. Custodian of Records 5 | " " " " " " " | 1,800 | 3,600 |
| Mechanician | " " " " " " " | 2,000 | 2,000 |
| Watchmen 2 | " " " " " " " | 1,400 | 2,800 |
| Janitor | " " " " " " " | 1,500 | 4,500 |
| Asst. Janitors 2 | " " " " " " " | 1,200 | 2,400 |
| Bookbinder | " " " " " " " | 2,000 | 2,000 |
| Asst. Bookbinder 2 | " " " " " " " | 1,200 | 2,400 |
| Telephone Operator | " " " " " " " | 1,200 | 1,200 |
| District Attorney 43 | 1919 P. L. 370; 1925 P. L. 351 (16-1694) | 12,000 (All positions $199,500) | 12,000 |
| 1st Asst. District Attorney | " " " " " " " | 7,500 | 7,500 |
| Asst. District Attorney | " " " " " " " | 6,500 | 6,500 |
| Asst. District Attorney 3 | " " " " " " " | 6,000 each | 18,000 |
| Asst. District Attorney 8 | " " " " " " " | 5,000 " | 40,000 |
| Asst. District Attorney 4 | " " " " " " " | 4,000 " | 16,000 |
| Asst. District Attorney 3 | " " " " " " " | 3,000 " | 9,000 |
| Chief County Detective | 1919 P. L. 369; 1925 P. L. 352 (16-1742) | 5,000 | 5,000 |
| Asst. Chief County Detective | " " " " " " " | 3,500 | 3,500 |
| Special County Detectives 10 | " " " " " " " | 2,500 each | 27,000 |
| Special County Detectives 10 | " " " " " " " | 2,300 " | 25,000 |
| Board Revision of Taxes 3 | 1927 P. L. 982 | 10,000 " | 30,000 |
| Assessors 80 | 1927 P. L. 857 | 5,000 " Number fixed by Board | 400,000 |

TABLE 7. MANDATORY EXPENDITURES, CITY AND COUNTY OF THE FIRST CLASS—PHILADELPHIA [a]

| (a) Mandatory in Character and Amount | Act of Assembly | Fixed | .00 Omitted |
|---|---|---|---|
| Chief Personal Prop. Tax Assessor | 1929 P. L. 1631 | 7,500 | 7,500 |
| Dep. Personal Property Assessors 8 | " " " | 5,000 each | 40,000 |
| Magistrates 28 | 1927 P. L. 866 Sec. 35 (42-1075) | Chief at $6,000, 27 at $5,000 each | 141,000 |
| Chief Clerk | " " " " 36 (42-76) | 2,500 | 2,500 |
| Clerks 29 | " " " " " " | 1,800 | 52,200 |
| Board of Viewers, 6 to 9 | 1923 P. L. 327; 1925 P. L. 619 (16-2642) | 9 at $6,500 each | 59,500 |
| Coroner's Jurors and Witness Fees | 1879 P. L. 147; 1917 P. L. 240 (16-2834)(28-414) | $1.00-1.50 per diem | 4,211 |
| Poll Tax Collectors | 1913 P. L. 994 Sec. 3 (53-5023) | 10% of amount collected | 7,685 |
| Election Officers | 1923 P. L. 455; 1921 P. L. 1163 (25-93) (17-805) | $10-20 per diem | 173,370 |
| Jury Fees and Mileage and Exp. | Pa. St. 1920 Sec. 12929; 1911 P. L. 627; 1834 P. L. 333 as amended | $2.50 per diem, 6¼¢ mileage | 305,995 |
| Registry Assessors | 1870 P. L. 53 Sec. 10 (25-232) | 1566 Assessors; Sept. $44 each, Dec. $38.50 each | 129,195 |
| Witness Fees | Pa. St. 1920, Sec. 21888, note | $1.50 per diem and mileage | 19,605 |
| Inspectors Weights and Measures 94 | 1917 P. L. 1102; 1913 P. L. 960; 1911 P. L. 275 (76-201) | $1,000 min. and Exp. Number fixed by City Commissioners | 196,480 |
| Memorial Day | 1921 P. L. 897; 1923 P. L. 88 (16-2131) | $50-100 per post, also flags | 700 |
| Burial of Soldiers and Widows | 1925 P. L. 676; 1927 P. L. 447; 1929 P. L. 611 (16-2111-17) | $75 maximum | 41,435 |
| Mandatory in Character and Amount (a) | | | $2,717,376 |
| Percentage Of Total Disbursements Mandatory In Character and Amount | | | 3% |
| (b) MANDATORY IN CHARACTER, OPTIONAL IN AMOUNT | | | |
| Municipal Court, (See a) 561 | | (Personnel $1,126,342 inc. off. exp.) | |

TABLE 7. MANDATORY EXPENDITURES, CITY AND COUNTY OF THE FIRST CLASS—PHILADELPHIA [a]

| (b) Mandatory in Character, Optional in Amount | Act of Assembly | Fixed | .00 Omitted |
|---|---|---|---|
| Office Exp. (except printing) | 1917 P. L. 43; 1929 P. L. 858 (16-3711) | Stationery, Phone, Janitor, Sec., Teleg. | $25,992 |
| Probation Officers 162 | 1913 P. L. 711 Sec. 9; 1915 P. L. 988 1923 P. L. 580 Sec. 3 (17-691) | Appointed by Judges | 295,900 |
| Tipstaves, Officers & Employees 48 | 1913 P. L. 711; 1923 P. L. 580 (17-686) | As needed | 141,800 |
| Janitors & Cleaners 44 | " " " " " " " | " " | 49,950 |
| Stenographers 85 | " " " " " " " | " " | 181,300 |
| Clerks 84 | " " " " " " " | " " | 151,400 |
| Interpreters 6 | " " " " " " " | " " | 21,000 |
| Criers 11 | " " " " " " " | " " | 36,000 |
| Supervisors & Case Readers 12 | " " " " " " " | " " | 22,900 |
| Investigators & Interviewers 23 | " " " " " " " | " " | 46,800 |
| Others 86 | " " " " " " " | " " | 153,300 |
| Common Pleas Court 91 | | Appointments by C.P. Judges | |
| Tipstaves & Officers 41 | 1895 P. L. 128; 1925 P. L. 500 (17-1866) | Not to exceed $3,000 by C.P. Judge | 123,000 |
| Janitors 18 | 1913 P. L. 79 (17-1876) | By judge | 25,200 |
| Stenographers & Asst. Stenogs. 22 | 1907 P. L. 135 (17-1801 & 1807) | $10 per diem & Exp. $1,500 Min. | 89,900 |
| Clerks | 1911 P. L. 85 (17-1833) (16-3711) | By judge | |
| Interpreters | 1919 P. L. 725; 1927 P. L. 62 (17-1875) | By Ct. $3,500 Max. | |
| Criers 10 | 1913 P. L. 568; 1834 P. L. 333 (17-1861) | By judge | 32,500 |
| Office Exp. | 1917 P. L. 43; 1929 P. L. 858 (16-3711) | Stationery, Phone, Sec., Janitor, Teleg. | 7,589 |
| Orphans Court 38 | | | |
| Criers 1 | 1834 P. L. 333 Sec. 78; 1913 P. L. 568 (17-1861) | By Judge | 3,000 |
| Judge's Clerk & Stenog. 1 | 1919 P. L. 1064; 1927 P. L. 740 (20-2183) | By Judge | 2,000 |
| Tipstaves & Officers 12 | 1834 P. L. 333 Sec. 78; 1913 P. L. 568 (17-1861) | By Judge | 36,000 |
| Janitors 5 | " " " " | By Judge | 7,000 |
| Stenographers, Court 6 | 1907 P. L. 135 (17-1801 & 1807) | P. L. Provides $10 per diem and Exp. $1,500 min. Court pays $5,000 each | 30,000 |

TABLE 7. MANDATORY EXPENDITURES, CITY AND COUNTY OF THE FIRST CLASS—PHILADELPHIA [a]

| (b) Mandatory in Character, Optional in Amount | | Act of Assembly | Fixed | .00 Omitted |
|---|---|---|---|---|
| Office Exp. | | 1917 P. L. 43; 1929 P. L. 858 (16-3711) | Stationery, Phone, Sec., Janitor, Teleg. | 3,500 |
| Clerks | | " " " " " " " | 6 at $5,000 each fixed by Judges | 30,000 |
| Interpreters | 1 | 1834 P. L. 333 Sec. 78; 1913 P. L. 568 (17-1861) | By Judge | 2,200 |
| Quarter Sessions Court | 61 | | | |
| Parole Officers | 6 | 1919 P. L. 569 | Salary and Expenses | 20,898 |
| Tipstaves & Officers | 33 | 1843 P. L. 8 Sec. 6 (17-476) | ---------- | 99,000 |
| Janitors | 33 | 1834 P. L. 333 Sec. 78; 1913 P. L. 568 (17-1861) | ---------- | 15,400 |
| Stenographers | 1 | 1907 P. L. 135; 1911 P. L. 161 (17-1802) | Q.S. to use Stenog. of C.P. supra. | 2,250 |
| Clerks | 1 | 1834 P. L. 333 Sec. 78; 1913 P. L. 568 (17-1861) | ---------- | 5,000 |
| Interpreters | 5 | " " " " " " " " " | ---------- | 17,500 |
| Criers | 4 | " " " " " " " " " | ---------- | 13,250 |
| Costs of Court Room | | 1843 P. L. 8 Sec. 5 (17-477) | ---------- | Incl. C.P. abv. |
| Supreme Court | 9 | 1917 P. L. 43; 1929 P. L. 858 (16-3711) | Stationery, Phone, Telegraph, etc. | -------- |
| Janitors | 7 | " " " " " " " | ---------- | 9,400 |
| Clerks | 2 | " " " " " " " | ---------- | 7,200 |
| Office Exp. | | " " " " " " " | ---------- | Incl. C.P. abv. |
| Superior Court | | | | Incl. |
| Office Exp. | | " " " " " " " | ---------- | C.P. abv. |
| Janitor | | " " " " " " " | ---------- | -------- |
| Clerk | | " " " " " " " | ---------- | -------- |
| Other Employes (See a) | | | | |
| Register of Wills | | | | |
| Asst. Clerk Orph. Ct. | 17 | 1929 P. L. 1633 (20-2182) | P. L. provides $2,000 max. app. by Judge at $2,200 | 37,400 |
| Interpreter Orph. Ct. | 1 | " " " " | As Needed | 2,200 |
| Janitor | 1 | " " " " | As Needed | 1,200 |

TABLE 7. MANDATORY EXPENDITURES, CITY AND COUNTY OF THE FIRST CLASS—PHILADELPHIA [a]

| (b) Mandatory in Character, Optional in Amount | Act of Assembly | Fixed | .00 Omitted |
|---|---|---|---|
| Clerk of Q.S. and Mun. Ct. | 1927 P. L. 982 (17-448) | 2 executive clerks $2,500 each; 1 asst. Nat. Clerk $2,700 | 7,700 |
| City Commissioners | 1913 P. L. 74 | Transcribe deeds | 160,000 |
| City Commissioners, Solicitor | 1895 P. L. 101 (16-151) | Fixed by City Com. | 2,700 |
| City Commissioners, Chief Clerk | 1899 P. L. 56 (16-109) | Fixed by City Com. | 3,000 |
| Recorder of Deeds | 1929 P. L. 620 (16-335); 1913 P. L. 81; 1919 P. L. 364 | Cost of supplying list to transfers of realty to Bd. Rev. Taxes & cost Incl. in (a) of Reg. Veteran Certificates | --- |
| Deputy Controller | 1919 P. L. 581 Art. XII Sec. 2 (53-3162) | Apptd. by Controller | 3,500 |
| Asst. Treasurer | " " " " " " " (53-3142) | Appointed by Treasurer | 5,000 |
| House of Detention | 1917 P. L. 1117 Sec. 7 (61-787 & 8) | | |
| Superintendent and Ass't. | 1901 P. L. 601 Sec. 7 (11-427) | P. L. provides for "man" and "woman" | 5,150 |
| Costs and Expenses | " " " Sec. 9 (11-429) | Maintenance but not salaries | 15,253 |
| Office Expenses: | | | |
| " " Prothonotary | 1889 P. L. 52; 1907 P. L. 308 (16-1182) | Furniture, books, stationery, light, printing | 4,662 |
| " " Reg. of Wills | " " " " " " | Furniture, books, stationery, light, printing | 12,748 |
| " " Rec. of Deeds | " " " " " " | Furniture, books, stationery, light, printing | 8,089 |
| " " Clerk of Court | " " " " " " | Furniture, books, stationery, light, printing | 12,550 |
| " " District Attorney | 1929 P. L. 476; 1923 P. L. 973 | Supplies and lawbooks | 15,570 |

TABLE 7. MANDATORY EXPENDITURES, CITY AND COUNTY OF THE FIRST CLASS—PHILADELPHIA [a]

| (b) Mandatory in Character, Optional in Amount | Act of Assembly | Fixed | .00 Omitted |
|---|---|---|---|
| " " Magistrates | 1927 P. L. 872 | Rent, repairs, books, cleaning, supplies, furniture | 36,000 |
| " " County Detectives | 1925 P. L. 352 | | 4,875 |
| State Associations: | | | |
| " " County Commissioners | 1913 P. L. 99; 1917 P. L. 202; 1921 P. L. 76 | Com. ch. clerk & solicit. Dues and Exp. (No expenditures) | |
| " " Controller and Solicitor | 1919 P. L. 129 | Com. ch. clerk & solicit. Dues and Exp. (No expenditures) | |
| " " Sheriff | 1923 P. L. 774 | Com. ch. clerk & solicit. Dues and Exp. (No expenditures) | |
| " " District Attorney | 1923 P. L. 967 | Com. ch. clerk & solicit. Dues and Exp. (No expenditures) | |
| " " Probation Officers | 1923 P. L. 267 | Com. ch. clerk & solicit. Dues and Exp. (No expenditures) | |
| " " Register of Wills | 1927 P. L. 380 | Com. ch. clerk & solicit. Dues and Exp. (No expenditures) | |
| Court Costs | 1879 P. L. 40 Sec. 2 (17-443) | | 900 |
| Jurors, Rooms and Exp. | 1921 P. L. 834 (17-913) | (Petit) | 345 |
| Counsel Indigent Murder Cases | 1907 P. L. 31 (19-784) | $200 and Expenses | 10,125 |
| Grand Jury Investigation Costs | 1907 P. L. 166 (17-1371) | | |
| Judgments and Mandamus | 1893 P. L. 26; 1893 P. L. 345; 1834 P. L. 537; 1913 P. L. 172; (12-513) | | 10,864,602 |
| Court Calendars, Trial Lists | 1889 P. L. 52; 1907 P. L. 308 | Printed, see Printing & Adv. | |

TABLE 7. MANDATORY EXPENDITURES, CITY AND COUNTY OF THE FIRST CLASS—PHILADELPHIA [a]

| (b) Mandatory in Character, Optional in Amount | Act of Assembly | Fixed | .00 Omitted |
|---|---|---|---|
| Assessment Books and Duplic. | 1867 P. L. 137 Sec. 2 (53-4794) 1865 P. L. 320, Sec. 8 (53-4692) | | |
| Bonds of County Commissioners | 1878 P. L. 118 (16-1333) | Bd. of Rev. of Taxes & Co. Com. | 51,050 |
| Views of County Buildings | 1883 P. L. 58 (16-1925) | Surety approved by Court of Q.S. | |
| Lunacy Examinations | 1923 P. L. 798 Sec. 308 (50-48); 1929 P. L. 542 (61-71); 1845 P. L. 507 Sec. 5 (61-345) | Costs and Expenses | |
| Seated Lands, Sale and Purchase | 1931 P. L. 280 and 1511 | | 6,720 |
| Compensation Insurance | 1915 P. L. 736 as amended (77-501 and 21) | | |
| Receiver of Taxes [f] | 1854 P. L. 21 Sec. 11 (53-4831) | | 93,058 |
| | | Cst. of send. & receiv. tax bills. Entire Appro. except printing & adv. | 618,979 |
| Poor Relief | 1840 P. L. 12 (53-6955); 1828 P. L. 162 (Sec. 8 as amended) (53-6954) | Almshouse, Insane Hospital, & Outdoor Relief | 4,356,478 |
| Hospital for Contag. Dis. | 1852 P. L. 172 Sec. 5 (53-6443) | Dept. Health to pay $3 weekly, care of Indigent Patients | 252,138 |
| State Penal and Charit. Inst. | 1929 P. L. 707 (61-80, 344, 575); 1921 P. L. 48 (50-624) | | 805,113 |
| Registration Commission | 1919 P. L. 857 Sec. 45 (25-344) | Entire Appropriation | 368,062 |
| Civil Service Commission | 1919 P. L. 581 Art. XIX Sec. 1 (53-3321) | Entire Appropriation, Except Printing | 60,770 |
| Inspectors, County Prisons | 1835 P. L. 232 Sec. 12 (61-635); 1854 P. L. 21, Sec. 39 (53-6743); 1919 P. L. 581 Art. 17 Sec. 1 (53-3271) | Entire Appropriation | 636,826 |
| Pensions, City and County | 1915 P. L. 566 Sec. 19 (53-3519) | Appropriation sufficient to pay pensions | 1,216,589 |
| Sinking Fund | 1919 P. L. 581 Art. XVIII Sec. 2 & 8 (53-3302) | | 28,072,401 |
| Interest on Funded Debt | 1919 P. L. 581 Art. XVIII Sec. 2 & 8 (53-3302) | | |
| Tax on Bonds | 1913 P. L. 507 (72-2821) | | Payment deferred |

TABLE 7. MANDATORY EXPENDITURES, CITY AND COUNTY OF THE FIRST CLASS—PHILADELPHIA [a]

| (b) Mandatory in Character, Optional in Amount | Act of Assembly | Fixed | .00 Omitted |
|---|---|---|---|
| Temporary Loans and Interest | 1919 P. L. 581 Art. XVIII Sec. 5 & 7 (53-3307) | | 6,574,513 |
| Elections, (Except Judges, Clerks and Registration Com.) | 1929 P. L. 549; 1869 P. L. 49 Sec. 41 (25-162) | | 363,669 |
| Advertising and Printing | 1874 P. L. 230 Sec. 5 (53-3472); 1901 P. L. 188; 1895 P. L. 38; 1923 P. L. 1092, etc. | | 506,735 |
| Mandatory in Character, Optional in Amount (b) | | | $56,892,799 |
| Percentage of Total Disbursements Mandatory in Character, Optional in Amount | | | 51% |
| Total Mandatory Expenditures (a plus b) | | | $59,617,175 |
| Total Disbursements (Including Permanent Improvements and Debt Service) | | | $110,227,750 |
| Percentage of Total Disbursements That Are Mandatory | | | 54% |

[a] Compiled from the City Controller's Annual Report, 1932; the Financial Program of Council 1932; the Manual of Council 1932. A city of the first class is one with a population of more than 1,000,000. A county of the first class is one with a population of more than 1,500,000. Based on the Census of 1930.

[b] Number (of employees) in Part (a) this column is the number designated by Act of Assembly, except where the column "Fixed" provides differently. In Part (b) the number of employes is not fixed.

[c] Numbers in parenthesis refer to Purdon's Pennsylvania Statutes 1930 ed. The basis for the selection of councilmen was altered by 1927 P.L. 356.

[d] The Const. of Pa. Art. 14, Sec. 5 provides that the salaries of county officers and their clerks shall not exceed the amount of fees earned during the (4 year) term of the officer.

[e] Notations "See b" and "See a" are cross references to the same office on different sections of the Table.

[f] Entire appropriation probably not mandatory. Extent to which mandatory provisions of Act of 1854 P.L. 21, Sec. 11 are modified by subsequent enactments is not clear.

# CHAPTER 7

## Mandatory Expenditures, Pennsylvania Cities Third Class

According to the census of 1930, there were 43 cities of the third class in Pennsylvania. Such cities contain a population of less than 135,000 inhabitants.[1] Cities of this class are chartered whenever a majority of the electors of a town, township, or borough or any two or more contiguous towns, townships, or boroughs having together a population of at least 10,000 according to the last preceding United States census, shall each separately vote at any election in favor of such city.[2] Resolutions entitling towns, townships, or boroughs to become cities of the third class are submitted to the electors by the councils of the corporate authorities affected. Notice must be given by publication at least four weeks prior to the election in local newspapers.

If it appears, by the election returns, that there is a majority in each municipality in favor of the city charter, the corporate authorities of the municipalities affected must furnish the Secretary of the Commonwealth, within 60 days after election, necessary information with respect to the boundaries of the city. The Governor is then authorized to issue letters patent under the Great Seal of the Commonwealth, constituting the new municipality a body corporate.[3]

Of the 43 cities of the third class, fulfilling the population requirement (10,000 to 135,000) the expenditures of 17 were examined with reference to their mandatory character as follows:

| *City* | *Population—1930* |
|---|---|
| Allentown | 92,563 |
| Wilkes-Barre | 86,626 |
| Altoona | 82,054 |
| Chester | 59,164 |
| York | 55,254 |
| McKeesport | 54,632 |
| Hazleton | 36,765 |
| Sharon | 25,908 |
| Washington | 24,545 |
| Pittston | 18,246 |
| Greensburg | 16,508 |

[1] 1927 P. L. 19.
[2] 1931 P. L. 939.
[3] 1931 P. L. 940.

| | |
|---|---|
| Clairton | 15,291 |
| Coatesville | 14,582 |
| Connellsville | 13,290 |
| Franklin | 10,254 |
| Lock Haven | 9,668 |
| Titusville | 8,055 |

*Important Mandatory Expenditures*

The three principal mandatory expenditures in cities of the third class were as follows:

| *Purpose* | *Amount in Thousands—1932* |
|---|---|
| Debt Service | $2,481 |
| City Treasurer's Fees | 114 |
| Police Pension Fund | 57 |
| Total | $2,652 |

The above principal expenditures comprise 89% of the mandatory payments of the 17 cities of the third class.

Debt service is a mandatory expenditure because of the provision found in the Constitution of Pennsylvania:

"Any county, township, school district, or other municipality incurring any indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof within thirty years."[4]

Debt service includes both principal and interest. The item is limited by the provisions of the Third Class City Act:

"Council may provide for the issuing of bonds, for the purpose of funding any and all indebtedness,.....of the city.....Such bonds shall be payable in not less than one year and not more than twenty years from the date of their issue.....Such bonds shall bear interest at a rate not exceeding six per centum per annum."[5]

The item "City Treasurer's Fees" is governed by the Third Class City Act, which provides that the compensation for this officer shall not be less than one fourth of one per centum on all taxes paid him before any penalty has been incurred, and five per centum on

[4] Const. of Pa. Art. 9, Sec. 10.
[5] 1931 P. L. 932, Sec. 2703.
[6] 1931 P. L. 932, Sec. 2556.

all taxes paid him after the penalty has been incurred.[6] The reports of the 17 cities of the third class whose expenditures were examined show that the fees of the City Treasurer exceed the compensation of every other officer. Other officers are on a salary basis.

Despite the fact that 11 of the 17 third class cities made no appropriation for the Police Pension Fund, the amount for that purpose is third in importance of expenditure. With respect to this item, the Act of 1931 provides:

"Cities shall establish, by ordinance, a police pension fund....There shall be paid annually to the organization.....having in charge the distribution of police pension funds in every city, a sum of money not exceeding one per centum of all city taxes collected by the city, other than taxes levied to pay interest on or extinguish the debt of the city or any part thereof."

*Salaries, Positions, and Fees*

More than half the number of items which may be designated as mandatory expenditures of Pennsylvania cities of the third class consist of salaries, positions and fees. The following items were regarded as not under the control of the local budget authorities:

| *Office* | *Compensation—1932* |
|---|---|
| Mayor | $500—5,250 |
| Director Finance | 250—4,500 |
| Director Streets | 250—4,500 |
| Director Property | 250—4,500 |
| Director Safety | 250—4,500 |
| City Treasurer (fees) | ¼% before penalty, 5% after |
| Inspector of Weights and Measures | $1,000 min. salary; Expenses |
| City Controller | Same Sal. as Councilmen, $250. min. |
| Viewers | $5 per day and Exp. |
| Plumbing Inspector | |

The General Assembly has provided that the mayor of each third class city

"shall receive for his services during the term of service an annual salary.....The amount of salary in cities shall not be less than five hundred dollars nor more than five thousand two hundred and fifty dollars per year."[7]

[7] 1931 P. L. 932, Sec. 1207.

The salary of councilmen is also provided for by statute. The Third Class City Act of 1931 makes the payment of salaries mandatory. The Act reads:

"Councilmen shall receive for their services during their term of service annual salaries, to be fixed by ordinance, payable in monthly or semi-monthly installments.....The salary paid to any councilman shall not be less than two hundred fifty dollars per year, nor more than four thousand five hundred dollars per year."

For newly created cities, the General Assembly has fixed salaries for the mayor and council graduated according to population.[8] Under the language of the statute, the salaries are not within the jurisdiction of the local authorities.

Another mandatory item is the compensation of the treasurer as tax collector of third class cities. The mandatory character of this payment is shown by the statute, which reads:

"The compensation or commission.....shall not, in any event, be less than one-fourth of one per centum on all taxes paid him before any penalty has been incurred, and five per centum on all taxes paid him after the penalty has been incurred."

As has been noted the city treasurer's fees were second to debt service in the list of items of important mandatory expenditures.

*Contingent Events*

Mandatory payments have been fixed by the General Assembly for a considerable number of items. The mandatory payments as of 1932 are listed below:

Court Costs; Sheriff and Proth. Fees
League of Cities
Compensation Insurance
Pension Fund (Police)
Maintenance of Prisoners
Debt Service
Elections (Special)
Advertising and Printing

[8] 1931 P. L. 932, Sec. 1017 and 1207.

The item "League of Cities" is a mandatory expense. The General Third Class Law of 1930 provides:

"Each city member of a league shall send delegates thereto and pay the necessary expenses incident to their attending said convention, and pay dues to the league, and provide a fund for the necessary costs and expenses of the league and league conventions and the work carried on by said league." [9]

This item only amounted to $500 for nine of the 17 cities. The reports of the remaining cities did not disclose an expenditure for this purpose.

The mandatory character of the item "Compensation Insurance" was explained in Chapter 3. The compensation laws include "Municipal corporations . . . . and all governmental agencies . . . ." [10] Cities are municipal corporations within the meaning of the Act of 1915. The expenditure for this purpose is $26,000 for 13 of the 17 cities.

The "Police Pension Fund" was discussed under the heading "Important Mandatory Expenditures."

"Maintenance of Prisoners" amounts to more than $15,000 in 16 of the 17 cities studied. In regard to this item the General Assembly has provided:

"When a prisoner shall be committed to any county jail.....for the violation of any city ordinance.....the expenses of maintaining such prisoners.....shall be paid by the city." [11]

In cases where the city uses its own jail the item "Maintenance of Prisoners" has been considered as mandatory because the city jail in such cases supplants the county jail which is mandatory.

*Percentage of Total Appropriations That Are Mandatory*

The percentage of total appropriations that are mandatory includes both kinds of expenditures which may be regarded as fixed. The number of items requiring classification was not so great with respect to third class cities as it was for counties. (See Table 8)

[9] 1931 P. L. 932, Sec. 915.
[10] 1915 P. L. 736, Sec. 103.
[11] 1931 P. L. 932, Sec. 1019.

No attempt was made to differentiate third class city expenditures into groups mandatory in character and amount and mandatory in character, optional in amount.

The percentage of total appropriations that may be regarded as mandatory in cities of the third class in 1932 were as follows:

| *City* | *Amount in Thousands—1932* | *Percent of Total Appropriations Mandatory* |
|---|---|---|
| Allentown | $724 | 24% |
| Wilkes-Barre | 396 | 23 |
| Altoona | 263 | 31 |
| Chester | 361 | 38 |
| York | 190 | 30 |
| McKeesport | 206 | 16 |
| Hazleton | 117 | 26 |
| Sharon | 147 | 35 |
| Washington | 126 | 31 |
| Pittston | 84 | 33 |
| Greensburg | 89 | 35 |
| Clairton | 65 | 24 |
| Coatesville | 64 | 32 |
| Connellsville | 62 | 41 |
| Franklin | 25 | 24 |
| Lock Haven | 21 | 15 |
| Titusville | 41 | 38 |
| Total | $2,981 | |

The percentage of total appropriations of 17 cities of the third class that may be regarded as mandatory was 27%.

Expenditures for third class cities are compiled from the audited reports of Directors of Accounts and Finance of such cities. In two cases, these reports were not used. The item "Total Appropriated" and the item "Debt Service" were supplied by the Department of Internal Affairs, Bureau of Municipal Affairs, Commonwealth of Pennsylvania. "Total Appropriated" includes appropriations for (1) the general fund, for ordinary expenses of city government plus (2) for debt service. All other Chapters are figured on a basis of "Total Disbursements" which includes expenditures from the general fund, the bond fund, the county home and hospital fund, the prison fund if any, and the amount expended by poor directors (if any). "Total Disbursements" thus includes expenditures for permanent improvements and debt service. "Total

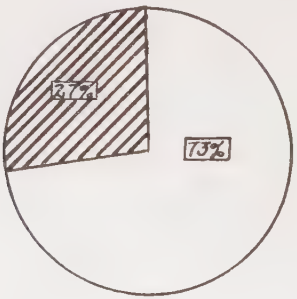
Appropriations" includes debt service but not permanent improvements except so far as they are paid for from the general fund or the debt service.

*Conclusion*

The number of mandatory items being small, it was not profitable to allocate expenditures of cities of the third class into those mandatory in character and amount to distinguish them from expenditures mandatory in character, optional in amount. The item "Total Appropriations" used in this Chapter differs from the item "Total Disbursements" used in all other Chapters. Third class city financial reports were so diverse as to make the task of securing "Total Disbursements" one of considerable difficulty. As a substitute figures supplied by the (state) Department of Internal Affairs, Bureau of Municipal Affairs, were employed.

A study of the reports of Directors of Accounts and Finance of 17 of the 43 third class cities disclosed that 27% of the expenditures were mandatory and 73% were discretionary. These percentages are broken down and shown in detail on Table 8.

CHART 5 MANDATORY EXPENDITURES
PENNSYLVANIA CITIES THIRD CLASS 1932




Mandatory.
Discretionary.

Based on 17 of the 43 Cities of this Class, Census of 1930.

TABLE 8. MANDATORY EXPENDITURES, PENNSYLVANIA CITIES, THIRD CLASS [a]

| | Act of Assembly | Fixed |
|---|---|---|
| Mayor | 1931 P. L. 932 Sec. 1207 | $500—$5,250 |
| Director Finance | 1931 P. L. 932 Sec. 1017 | 250— 4,500 |
| Director Streets | 1931 P. L. 932 Sec. 1017 | 250— 4,500 |
| Director Property | 1931 P. L. 932 Sec. 1017 | 250— 4,500 |
| Director Safety | 1931 P. L. 932 Sec. 1017 | 250— 4,500 |
| City Treasurer (fees) | 1931 P. L. 932 Sec. 2556 | ¼% before penalty—5% after |
| Inspector of Weights and Measures | 1911 P. L. 275 (76-201) [b] | $1,000 min. salary; Expenses |
| City Controller | 1931 P. L. 932 Sec. 1703 | Same salary as Councilmen with $250 min. |
| Court Costs; Sheriff & Proth. Fees | 1868 P. L. 3 (16-2881)<br>1901 P. L. 663, as amended | ---------- |
| Viewers | 1931 P. L. 932 (53-12198-518) | $5 per day & Exp. |
| Plumbing Inspector | 1901 P. L. 493 (Act of June 7) | ---------- |
| League of Cities | 1931 P. L. 932 (53-12198-915) | Dues and Delegates Expenses |
| Compensation Insurance | 1915 P. L. 736 as amended | ---------- |
| Pension Fund (Police) | 1931 P. L. 932 Sec. 4305 | 1% |
| Maintenance of Prisoners | 1931 P. L. 932 (53-12198-1019) | ---------- |
| Debt Service [d] | 1931 P. L. 932 Sec. 2703 and 2708<br>1913 P. L. 507 Sec. 17 (72-2121)<br>Const. of Pa. Art. 9 Sec. 10 | ---------- |
| Elections (Special) | 1931 P. L. 932 (53-12198-1060) | ---------- |
| Advertising and Printing | 1931 P. L. 932 (53-12198-1015 & 1811)<br>1931 P. L. 932 (53-12198-109) | ---------- |
| Mandatory in Character | ---------- | ---------- |
| Total appropriated (General Fund & Debt Service) [e] | ---------- | ---------- |
| Percentage of total appropriations that are mandatory | ---------- | ---------- |

TABLE 8. MANDATORY EXPENDITURES, PENNSYLVANIA CITIES, THIRD CLASS [a]

| | Allentown 1932 | Wilkes-Barre 1931 | Altoona 1932 | Chester 1931 | York 1932 | McKeesport 1932 |
|---|---|---|---|---|---|---|
| Mayor | $5,250.00 | $5,250.00 | $5,250.00 | $3,441.65 | $3,500.00 | $3,500.00 |
| Director Finance | 4,500.00 | 4,500.00 | 4,500.00 | 3,000.00 | 2,500.00 | 3,000.00 |
| Director Streets | 4,500.00 | 4,500.00 | 4,500.00 | 3,500.00 | 2,500.00 | 3,000.00 |
| Director Property | 4,500.00 | 4,500.00 | 4,500.00 | 3,500.00 | 2,500.00 | 3,000.00 |
| Director Safety | 4,500.00 | 4,500.00 | 4,500.00 | 3,000.00 | 2,500.00 | 3,000.00 |
| City Treasurer (fees) | 22,371.09 | 21,019.85 | 6,000.00[c] | 14,931.80 | 6,417.87 | 5,750.16 |
| Inspector of Weights and Measures | 3,044.92 | 2,275.67 | | 2,700.00 | 1,741.98 | |
| City Controller | 4,000.00 | 4,500.00 | 4,500.00 | 3,000.00 | 2,500.00 | 3,000.00 |
| Court Costs; Sheriff & Proth. Fees | 5,155.34 | 2,393.38 | 13,419.54 | 5,921.61 | 554.00 | 4,213.60 |
| Viewers | | | | | | |
| Plumbing Inspector | 2,100.00 | | 1,800.00 | 2,400.00 | 2,400.00 | 2,100.00 |
| League of Cities | | 100.00 | 95.00 | 75.00 | | 50.00 |
| Compensation Insurance | 3,597.91 | | 4,500.00 | 2,579.82 | 3,752.96 | 1,651.97 |
| Pension Fund (Police) | 2,000.00 | 11,544.00 | 36,530.70 | 3,000.00 | 2,306.40 | 1,500.00 |
| Maintenance of Prisoners | 2,781.18 | 939.98 | 3,706.32 | 3,132.33 | 3,166.90 | 297.50 |
| Debt Service [d] | 652,503.50 | 327,654.08 | 167,185.36 | 302,799.25 | 151,360.09 | 168,190.00 |
| Elections (Special) | | | | | | |
| Advertising and Printing | 2,927.95 | 2,545.87 | 2,120.25 | 3,889.65 | 2,278.29 | 2,289.53 |
| Mandatory in Character | $723,731.89 | $396,222.83 | $263,107.17 | $360,921.11 | $189,978.49 | $204,542.76 |
| Total appropriated (General Fund & Debt Service) [e] | $2,996,873.50 | $1,702,525.00 | $848,657.56 | $944,483.24 | $630,843.24 | $1,288,674.67 |
| Percentage of total appropriations that are mandatory | 24% | 23% | 31% | 38% | 30% | 16% |

TABLE 8. MANDATORY EXPENDITURES, PENNSYLVANIA CITIES, THIRD CLASS [a]

| | Hazleton 1932 | Sharon 1931 | Washington 1932 | Pittston 1931 | Greensburg 1932 | Clairton 1932 |
|---|---|---|---|---|---|---|
| Mayor | $1,800.00 | $1,200.00 | $2,500.00 | $1,500.00 | $1,080.00 | $720.00 |
| Director Finance | 1,200.00 | 750.00 | 1,125.00 | 1,000.00 | 675.00 | 540.00 |
| Director Streets | 1,200.00 | 750.00 | 1,181.25 | 1,000.00 | 675.00 | 540.00 |
| Director Property | 1,200.00 | 750.00 | 1,143.75 | 1,000.00 | 675.00 | 540.00 |
| Director Safety | 1,200.00 | 750.00 | 1,143.75 | 1,000.00 | 675.00 | 540.00 |
| City Treasurer (fees) | 5,694.71 | 5,428.17 | 4,360.69 | 1,742.24 | 5,513.45 | 2,185.02 |
| Inspector of Weights and Measures | 1,920.00 | 600.00 | | 1,500.00 | 450.00 | |
| City Controller | 1,200.00 | 850.00 | 1,131.25 | 1,000.00 | 675.00 | 720.00 |
| Court Costs; Sheriff & Proth. Fees | | 960.57 | 490.33 | 784.76 | 363.15 | 1,700.55 |
| Viewers | | | | | | |
| Plumbing Inspector | 1,800.00 | 1,200.00 | 1,800.00 | 250.00 | | |
| League of Cities | | 35.00 | 35.00 | 35.00 | | |
| Compensation Insurance | 2,368.17 | | 46.00 | | 1,737.37 | 2,214.92 |
| Pension Fund (Police) | | | | | | |
| Maintenance of Prisoners | | 61.93 | 486.76 | 165.80 | 48.70 | 107.70 |
| Debt Service [d] | 95,543.45 | 133,201.85 | 109,716.77 | 71,567.50 | 76,002.80 | 53,640.00 |
| Elections (Special) | | | | | | |
| Advertising and Printing | 2,250.52 | 788.27 | 996.50 | 1,831.88 | 451.20 | 1,482.95 |
| Mandatory in Character | $117,376.85 | $147,315.79 | $126,157.05 | $84,377.18 | $89,021.67 | $64,931.14 |
| Total appropriated (General Fund & Debt Service) [e] | $445,086.27 | $423,349.85 | $410,396.25 | $255,006.38 | $255,932.80 | $268,261.28 |
| Percentage of total appropriations that are mandatory | 26% | 35% | 31% | 33% | 35% | 24% |

TABLE 8. MANDATORY EXPENDITURES, PENNSYLVANIA CITIES, THIRD CLASS [a]

| | Coatesville 1931 | Connellsville 1931 | Franklin 1932 | Lock Haven 1931 | Titusville 1931 | Total |
|---|---|---|---|---|---|---|
| Mayor | $1,800.00 | $500.00 | $500.00 | $600.00 | $500.00 | $38,891.65 |
| Director Finance | 600.00 | 450.00 | 300.00 | 300.00 | 300.00 | 29,240.00 |
| Director Streets | 600.00 | 450.00 | 300.00 | 300.00 | 300.00 | 29,796.25 |
| Director Property | 600.00 | 450.00 | 300.00 | 300.00 | 300.00 | 29,758.75 |
| Director Safety | 600.00 | 450.00 | 300.00 | 300.00 | 300.00 | 29,258.75 |
| City Treasurer (fees) | 2,605.79 | 4,692.62 | 1,962.37 | 895.31 | 2,250.00 [c] | 113,821.14 |
| Inspector of Weights and Measures | | | 551.97 | 200.00 | 300.00 | 15,284.54 |
| City Controller | 600.00 | 450.00 | 1,200.00 | 300.00 | 1,500.00 | 31,126.25 |
| Court Costs; Sheriff & Proth. Fees | 2,395.34 | | | | 600.90 | 38,953.07 |
| Viewers | | | | | | |
| Plumbing Inspector | | | 1,725.00 | 200.00 | | 17,825.00 |
| League of Cities | 35.00 | | | | 35.00 | 495.00 |
| Compensation Insurance | 821.31 | | 1,384.97 | 663.88 | 774.57 | 26,093.85 |
| Pension Fund (Police) | | | | | | 56,881.10 |
| Maintenance of Prisoners | 15.00 | 127.20 | 123.80 | 171.05 | 106.30 | 15,438.45 |
| Debt Service [d] | 51,661.25 | 53,955.93 | 16,434.00 | 16,865.31 | 32,765.00 | 2,481,046.14 |
| Elections (Special) | 1,366.58 | | | | | 1,366.58 |
| Advertising and Printing | 384.71 | 51.90 | 282.75 | 41.00 | 1,565.66 | 26,168.88 |
| Mandatory in Character | $64,084.98 | $61,577.65 | $25,364.86 | $21,136.55 | $41,597.43 | $2,981,445.40 |
| Total appropriated (General Fund & Debt Service) [e] | $202,341.25 | $148,179.15 | $104,884.00 | $141,802.62 | $108,578.00 | |
| Percentage of total appropriations that are mandatory | 32% | 41% | 24% | 15% | 38% | |

[a] Compiled from the Audited Reports of Directors of Accounts and Finance. Third Class Cities are those with a population of more than 10,000 and less than 135,000. Based on census of 1930.

[b] Figures in Parentheses are for Purdon's Pennsylvania Statutes (1930 Ed.)

[c] Salary.

[d] Appropriations for debt service for the year 1931 supplied by the Pennsylvania Department of Internal Affairs, Bureau of Municipal Affairs.

[e] Total appropriations for the year 1931 supplied by the Pennsylvania Department of Internal Affairs, Bureau of Municipal Affairs.

# CHAPTER 8

## Mandatory Expenditures, Pennsylvania Boroughs

There were 939 boroughs in Pennsylvania in 1933 according to the Bureau of Statistics, Department of Internal Affairs, Commonwealth of Pennsylvania. In order to illustrate the mandatory character of borough expenditures, the auditor's reports and treasurer's statements of twenty boroughs were examined. The mandatory items for five of these will be found on Table 9. The expenditures of the following boroughs were examined for the purpose of determining the amount mandatory:

| *Borough* | *Population—1930* |
|---|---|
| Pottstown | 19,432 |
| Bristol | 11,800 |
| Darby | 9,898 |
| Yeadon | 5,400 |
| Quakertown | 4,874 |

Boroughs are created by a charter issued by the court of quarter sessions of the county. A majority of the freeholders residing in any town or village may petition the court to grant a borough charter.[1] There is no population requirement for boroughs.

### *Changes in Form of Government*

Two or more boroughs so situated as to be adjacent and of compact territory may be consolidated into one borough. This is done upon the petition of at least 100 qualified electors presented to the councils of the boroughs affected. Upon receiving such a petition the councils enter into a joint agreement setting forth the name of the new borough, the number of wards, the territorial boundaries, and the disposition of assets and indebtedness. The question of the consolidation of such boroughs upon the above terms is next submitted to the vote of the qualified electors. If the majority of the votes are cast in favor of the ratification of the agreement, the agreement is filed in the office of the Secretary of the Commonwealth and a charter is issued by the Governor.[2]

[1] 1927 P. L. 519, Sec. 201.
[2] 1927 P. L. 519, Sec. 216.

Where cities of the third class have been formed by joining together two or more boroughs, the court of common pleas, upon the petition of one-third of the registered electors of the territory formerly within the limits of either of such boroughs, may appoint three commissioners to investigate the request for re-establishment of the boroughs. If the commissioners report in favor of dividing the city into its former boroughs the court orders an election to be held at which the qualified electors vote upon the question. If a majority of votes are cast for the separation the court makes a decree declaring such territory a borough and it appoints a person qualified to be a member of the state senate to be burgess and seven persons qualified to be members of the house of representatives to constitute the council.[3]

Boroughs which have been erected from two or more villages or from two or more boroughs may also be divided. The division occurs after application by a majority of the freeholders residing within the boundaries of one of the original villages or boroughs to the court of quarter sessions requesting that such part be erected into a new borough.[4]

The charter of a borough may be annulled upon the presentation of a petition to the court of quarter sessions by two-thirds of the taxable inhabitants. The petition for annulment sets forth that the petitioners desire that the borough shall revert to the township from which it was taken. The court makes an investigation and after a hearing may decree the annulment of the borough charter.[5]

*Important Mandatory Expenditures*

The number of mandatory items for boroughs is not large. Two of the debt service items, "Sinking Fund and Interest" and "Temporary Loans and Interest" comprise 94% of the mandatory expenditures of the five boroughs studied. A third item which has been considered as a debt service item in this study is "State Tax on Bonds." This item amounted to a total of $2,000 for the five boroughs. Preceding Chapters have indicated the reasoning by which

[3] 1927 P. L. 519, Sec. 225.
[4] 1927 P. L. 519, Sec. 235.
[5] 1927 P. L. 519, Sec. 301.

debt service items are regarded as mandatory. References to the mandatory statutes applicable to boroughs under the General Borough Act may be found on Table 9.

*Salaries, Positions and Fees*

The salaries, positions and fees of Pennsylvania boroughs which were regarded as mandatory were as follows:

| *Office* | *Compensation—1932* |
|---|---|
| Controller (if no auditor) | $300—$1,500 |
| Auditor | 5.00 per diem |
| Election Officers | 5.00—10.00 per diem |
| Tax Collector | 2% on delinquent taxes if no salary |

The mandatory character of the above positions as classified for the purpose of this study follows the definition outlined in Chapter 2 and employed throughout. The following illustrates the application of the definition to this type of local government. The General Borough Act fixes the compensation for auditors:

"Each auditor shall receive five dollars per day for each day necessarily employed in the discharge of his duties, to be paid by the borough." [6]

This item is fixed both in character and amount. The items are listed in detail on Table 9.

*Contingent Events*

Expenditure items classified for the purpose of this study as contingent events were as follows:

State Association of Boroughs
Bond of Controller
Memorial Day, G.A.R.
Maintenance of Prisoners
Viewers and Expenses
Sinking Fund and Interest
Temporary Loans and Interest
State Tax on Bonds
Elections
Workmen's Compensation
Advertising and Printing
Rooms for Veterans

[6] 1929 P. L. 1635, Sec. 1047.

Some of the items listed above contain features sufficiently unique to warrant explanation. The item "State Association of Boroughs" originates as a mandatory expense in the General Borough Code. The Code provides for the payment of actual expenses of delegates to the association for a three-days meeting. The membership dues of boroughs may not exceed $15.00 per year. The association is directed to hold annual meetings within the Commonwealth for the purpose of:

> "advancing the various interests of said boroughs, promoting remedial legislation, and discussing any and all topics relating to the welfare and conduct of the same, and for the purpose of providing for a uniform and economical method of administering the affairs of the respective boroughs."[7]

Four of the five boroughs studied listed expenditures for this purpose varying from $17.00 in Bristol to $204.00 in Quakertown.

The item "Memorial Day, G.A.R." found on Table 9 is provided for by the General Borough Code. Boroughs are required to appropriate a sum not exceeding $50.00 annually to each post of the Grand Army of the Republic to aid in defraying expenses of Memorial Day.[8] Four of the five boroughs indicated expenditures for this purpose the smallest of which was $75.00.

*Percentage of Total Disbursements That Are Mandatory*

The percentage of total disbursements that were regarded as mandatory in the five boroughs studied were as follows:

| *Borough* | *Amount in Thousands—1932* | *Percent of Total Disbursements Mandatory* |
|---|---|---|
| Pottstown | $140 | 46% |
| Bristol | 70 | 34 |
| Darby | 34 | 34 |
| Yeadon | 38 | 28 |
| Quakertown | 40 | 17 |
| Total | $322 | |

In the five boroughs 33% of the total disbursements were mandatory. This compares with 27% for 17 cities of the third class, if

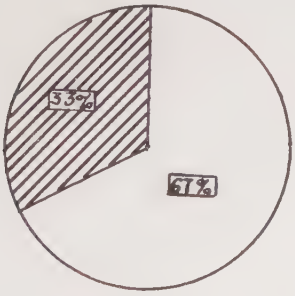
[7] 1927 P. L. 519, Sec. 1017.
[8] 1927 P. L. 519, Sec. 1202, XLIII.

it is assumed that "Total Appropriations" and "Total Disbursements" as explained in Chapter 7 are comparable (which, of course, they are not).

*Conclusion*

Mandatory expenditures of 5 Pennsylvania Boroughs were 33% of the total disbursements. Discretionary expenditures were 67%. These expenditures are itemized on Table 9. Debt service items constitute the most important sources of mandatory expense. If debt service items are omitted other mandatory expense is negligible.

CHART 6 MANDATORY EXPENDITURES
PENNSYLVANIA BOROUGHS 1932




Mandatory.
Discretionary.

Based on 5 of the 939 Boroughs.

TABLE 9. MANDATORY EXPENDITURES PENNSYLVANIA BOROUGHS,[a] 1932

| (a) | Act of Assembly | Fixed | Pottstown 1932 | Bristol 1932 | Darby 1932 | Yeadon 1932 | Quaker-town 1932 | Total |
|---|---|---|---|---|---|---|---|---|
| Controller's Salary | 1927 P. L. 519 Sec. 1056 | $300—$1,500 if no auditor | | | | | | |
| Auditor's Salary and Exp. | 1929 P. L. 1635 Sec. 1047 | $5 per diem | $60.00 | $10.00 | $45.00 | $90.00 | $81.00 | $286.00 |
| Election Officers | 1927 P. L. 819 Sec. 1 | $5-$10 per diem | | | | | | |
| Tax Collector Commission[b] | 1931 P. L. 280 Sec. 6 | 2% on delinquent taxes if no salary | salary | 1,945.12 | 1,390.28 | 3,097.70 | 2,803.02 | 9,236.12 |
| (b) | | | | | | | | |
| State Assn. Boroughs | 1927 P. L. 519 Sec. 1017 | Dues and Exp. | 77.00 | 17.00 | | 17.00 | 204.20 | 315.20 |
| Bond of Controller | 1927 P. L. 519 Sec. 1055 | | | | | 100.00 | | 100.00 |
| Memorial Day G.A.R. | 1927 P. L. 519 Sec. 1202 XLIII | $50 max. per post | 400.00 | 100.00 | 75.00 | | | 575.00 |
| Maintenance of Prisoners | 1927 P. L. 519 Sec. 3111 | | | | 119.70 | | | 119.70 |
| Viewers and Exp. | 1931 P. L. 386 Sec. 1605 | | | | | | | |
| Sinking Fund and Interest | 1927 P. L. 519 Sec. 2422<br>1915 P. L. 665 Sec. 2 (53-15, 423) | Const. of Pa. Art. 9 Sec. 10 | 89,793.75 | 64,912.49 | 20,878.75 | 12,900.00 | 6,000.00 | 194,484.99 |
| Temporary Loans and Interest | 1927 P. L. 519 Sec. 1006 XII | | 48,200.59 | | 9,735.80 | 20,713.32 | 29,838.33 | 108,488.04 |
| State Tax on Bonds | 1913 P. L. as amended (72-2121) | | | 1,900.00 | | 434.21 | | 2,334.21 |
| Elections | 1874 P. L. 208 Sec. 9 as amended | | | | | | | |
| Workmen's Compensation | 1925 P. L. 714 Sec. 1 (77-23) | Volunteer firemen | 1,060.73 | | 532.43 | 223.25 | 1,063.82 | 2,880.23 |

TABLE 9. MANDATORY EXPENDITURES PENNSYLVANIA BOROUGHS,[a] 1932

| (b) | Act of Assembly | Fixed | Pottstown 1932 | Bristol 1932 | Darby 1932 | Yeadon 1932 | Quaker-town 1932 | Total |
|---|---|---|---|---|---|---|---|---|
| Advertising and Printing | 1927 P. L. 519 Sec. 1006; 1008; 2017 | | 592.05 | 709.53 | 290.60 | 448.79 | 215.68 | 2,256.65 |
| Rooms for Veterans | 1927 P. L. 519 Sec. 1202 cl. XIV | | | | 480.00 | | | 480.00 |
| Total Mandatory in Character, Optional in Amount | | | $140,184.12 | $69,594.14 | $33,547.56 | $38,024.27 | $40,206.05 | $321,556.14 |
| Total Disbursements | | | $305,173.31 | $205,167.47 | $100,302.34 | $133,701.23 | $233,338.19 | $977,682.54 |
| Percentage of Total Disbursements that are Mandatory | | | 46% | 34% | 34% | 28% | 17% | |

[a] Compiled from Annual Reports of Borough Auditors.
[b] Figures include optional 5% Commission.

# CHAPTER 9

## Mandatory Expenditures, Pennsylvania Townships

There were 62 Pennsylvania Townships of the First Class and 1,512 Townships of the Second Class in 1933, according to data supplied by the Bureau of Statistics, Department of Internal Affairs, Commonwealth of Pennsylvania. The First Class Township Code divides townships now in existence and those hereafter created into two classes:

"Townships of the first class shall be those having a population of at least three hundred inhabitants to the square mile. . . . . All townships, not townships of the first class, shall be townships of the second class." [1]

The classification in the Second Class Township Code is the same as that provided by the First Class Township Code. [2]

The expenditures of the following townships were examined for the purpose of determining the mandatory expenditures:

| | *Population—1930* | *Square Miles* |
|---|---|---|
| First class | | |
| Lower Merion, Montgomery Co. ..... | 35,171 | 23.87 |
| Radnor, Delaware Co. ..... | 12,317 | 14.28 |
| Haverford, Delaware Co. ..... | 21,325 | 9.49 |
| Second Class | | |
| Whitemarsh, Montgomery Co. ..... | 4,286 | 16.84 |
| Tredyffrin, Chester Co. ..... | 5,401 | 18.98 |
| Easttown, Chester Co. ..... | 2,559 | 9.03 |

### *Creation of Townships of the First Class*

Townships of the first class may be created out of townships of the second class whenever the owners of 25% of the assessed valuation of the real estate of a township of the second class shall present a petition for the purpose to the court of quarter sessions. The petition must set forth that the population is at least three hundred inhabitants to the square mile. The court may require security to cover the costs and expenses involved in the appointment (by the court) of a commissioner to make an enrollment of the in-

[1] 1931 P. L. 1206, Sec. 201.
[2] 1933 P. L. No. 69, Sec. 201.

habitants and to report to the court at its next term. If no exceptions are taken to the report it is confirmed. The clerk of court certifies the change to the township supervisors and to the county commissioners. [3]

Another method whereby a township of the first class may be created from a township of the second class has been provided. Under it, it becomes mandatory upon the county commissioners after each decennial census of the United States that they certify to the township supervisors of such townships of the second class as are ascertained to have the requisite population. The question whether a change of class shall be made must then be submitted to the voters on a separate ballot at election.

A third procedure for the creation of townships of the first class is by the presentation of petitions to the court of quarter sessions for (a) the division of a township of the first class into two townships, or (b) the consolidation of two or more townships of the first class located in the same county. Petitions for this purpose may be signed by:

1. The owners of real property representing at least 25% of the assessed valuation of the townships affected.
2. The registered voters equal in number to at least 25% of the highest total vote cast for any candidate at the last election.
3. Petitions for consolidation may be presented to the court when signed by a majority of the commissioners of each of the townships affected provided they are sworn and subscribed to by at least one commissioner from each township.

Such petitions must be accompanied by maps prepared by an engineer showing the township lines. [4]

*Creation of Townships of the Second Class*

Townships of the second class may be created by the court of quarter sessions by the following procedure: (a) from the parts of two or more townships of the second class located in the same county; (b) by the division of a township of the second class into two town-

[3] 1931 P. L. 1206, Sec. 205.
[4] 1931 P. L. 1206, Sec. 211.

ships; (c) by the consolidation of two or more townships of the second class located in the same county. Petitions for the creation of such townships shall be signed:

1. By the owners of real property representing at least 25% of the assessed valuation of the townships affected.
2. By registered voters equal in number to at least 25% of the highest total vote cast for any candidate at the last election.
3. Petitions for consolidation may be presented to the court when signed by a majority of the supervisors and sworn to by at least one supervisor from each township.

Petitions for the creation or consolidation of townships of the second class must also be accompanied by an accurate map prepared by an engineer showing the lines proposed for the new township. [5]

*Important Mandatory Expenditures—First Class Townships*

The most important mandatory expenditures in the three Pennsylvania townships of the first class that were studied consist of debt service items. They may be examined in detail on Table 10. The items "Sinking Fund and Interest," "Temporary Loans and Interest," "State Tax on Bonds," comprise 60% of the mandatory expenditures.

The debt service items originate as a mandatory expense in the provision of the Constitution of Pennsylvania which states:

"Any county, township, school district or other municipality incurring any indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof within thirty years." [6]

The First Class Township Code provides:

"The board of township commissioners may levy taxes.....for the purposes.....hereinafter specified.....An annual tax sufficient to pay interest on indebtedness and sinking fund charges." [7]

The Code further provides:

"In addition to the levies hereinbefore provided for, when it is shown to the court of quarter sessions that the debts due by any township exceed the

[5] 1933 P. L. No. 69, Sec. 205-208.
[6] Const. of Pa. Art. 9, Sec. 10.
[7] 1931 P. L. 1206, Sec. 1708.

amount which the township commissioners may collect in any year by taxation, the court, after ascertaining the amount of indebtedness of any such township, may, by a writ of mandamus, direct the township commissioners, by special taxation, to collect an amount sufficient to pay the same." [8]

A similar provision permits the court to order a special levy to pay the debts of townships of the second class.[9]

The second important item of mandatory expense in first class townships was "Highway and Bridge Repair." This item constituted 28% of the mandatory expenditures of the three townships of this class whose reports were examined. The Act of 1931 provides:

"Public roads or highways.....in townships shall, as soon as may be practicable, be effectually opened and constantly kept in repair. All public roads or highways shall, at all seasons be kept reasonably clear of all impediments to easy and convenient traveling, at the expense of the township." [10]

If the item "Highway and Bridge Repair" be added to debt service items, 88% of the mandatory expenditures of the three first class townships will be accounted for.

*Important Mandatory Expenditures—Second Class Townships*

The mandatory expenditures of three second class townships are analyzed on Table 10. Expenditures of other second class townships were examined but the three included in this study are regarded as typical of thickly settled rural communities.

The important mandatory items in these second class townships were as follows:

| *Purpose* | *Amount in Thousands—1932* |
|---|---|
| Highway and Bridge Repair | $94 |
| Police Salaries | 13 |
| Debt Service (3 items) | 9 |

The three items together comprise 90% of the mandatory expenditures of the three townships.

"Highway and Bridge Repair" was 73% of the mandatory expenditures. This item would be expected to dominate the second

[8] 1931 P. L. 1206, Sec. 1711.
[9] 1933 P. L. No. 69, Sec. 907.
[10] 1931 P. L. 1206, Sec. 2013.

class township since the care of the highways has been their principal function in Pennsylvania. This item is mandatory by virtue of the Act of 1933 which contains provisions substantially like those quoted for first class townships elsewhere in this chapter.[11]

The item "Police Salaries" is second in importance among mandatory expenditures of second class townships. This item comprises 10% of the mandatory expenditures. The Second Class Township Code provides:

> "The court shall fix the number of policemen, the compensation of such policemen, and shall limit the term of service of said policemen as it may deem proper."[12]

The item is regarded as mandatory because the power of appointment is vested in the court of quarter sessions instead of the township supervisors who are the local budget-making authority.

It is interesting to observe that debt service items constitute only 7% of the mandatory expenditures of the three townships. This class of local government is so small that its mandatory expenditures seldom exceed a dozen items and in many cases no expenditure is made as indicated by the blank spaces on Table 10. The "Highway and Bridge Repair" and debt service items are 80% of the mandatory expenditures of the three townships of the second class. This compares with 88% for similar items in first class townships. Statutory provisions applicable to second class township debt service were briefly noted earlier in this chapter. They are given in some detail on Table 10.

*Salaries, Positions, and Fees*

The General Assembly has created few positions of a mandatory character for first and second class townships. The positions are as follows:

*FIRST CLASS*

| *Office* | *Compensation* |
|---|---|
| Township Commissioners | $100—300 |
| Treas. & Tax Col. | 5% |
| Auditor | 5.00 per diem |

[11] 1933 P. L. No. 69, Sec. 1110 (References on Table 10).
[12] 1933 P. L. No. 69, Sec. 590.

*SECOND CLASS*

| *Office* | *Compensation* |
|---|---|
| Township Supervisors | $2.50—4.00 per diem |
| Tax Collector | 2—5% |
| Auditor | 5.00 per diem |
| Secretary | Fixed by Auditor |
| Police Salaries | Fixed by C. P. Court |

Township commissioners receive a salary fixed by the General Assembly [12a] and graduated as follows:

| *Population, First Class Townships* | *Salary Per Year* |
|---|---|
| Over 25,000 | $300 |
| 5,000 to 25,000 | 200 |
| Less than 5,000 | 100 |

The commissioners are the tax levying authority for townships of the first class. [13] There are "at least five" such commissioners. [14] The township treasurer receives 5% of the taxes collected as compensation for his duties as treasurer and tax collector, unless the commissioners fix a different rate or an annual compensation by ordinance passed 30 days prior to his election. For other moneys collected he receives 1% unless similarly changed by the commissioners. In no case is the treasurer's compensation to exceed $10,000. [15] Such townships have three elected auditors who meet annually to audit township accounts. They are paid $5.00 per day. [16] The township may provide by ordinance for the substitution of a skilled auditor for the three elected auditors. In this case the auditor is appointed by the court of common pleas of the county and is compensated as the court may direct. [17]

In second class townships the tax levying authority consists of an elective body of three called the township supervisors. Supervisors receive not less than $2.50 nor more than $4.00 for each township meeting attended. The supervisors are required to inspect township roads semi-annually for which they are allowed compensation.

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[12a] 1931 P. L. 1206, Sec. 703.
[13] 1931 P. L. 1206, Sec. 1701.
[14] 1931 P. L. 1206, Sec. 503.
[15] 1931 P. L. 1206, Sec. 802.
[16] 1931 P. L. 1206, Sec. 1001.
[17] 1931 P. L. 1206, Sec. 520.

For overseeing of work on township roads supervisors are paid not less than $3.00 nor more than $6.00 per day. In all three above compensations the exact amount is fixed by the township auditors.[18] The compensation of tax collector in second class townships has also been fixed by the General Assembly. During the period of discount he receives 2% of the taxes collected, thereafter 5%.[19] For auditors the compensation is $5.00 per diem.[20] The township secretary's compensation is fixed by the auditors with the limitations that the combined amount which he and the treasurer receive shall not exceed 2% of the moneys paid out by the treasurer except where the same would amount to less than $10.00. The salaries of policemen have already been noted.

*Contingent Events*

Most of the mandatory items of first and second class townships are of a type required by statute but the amount to be expended is not stipulated. Such expenditures vary with developments which are outside the discretion of the local authorities. For townships the items are as follows:

| *First Class* | *Second Class* |
|---|---|
| State and County Association | State and County Association |
| Bonds of Officers | Bonds of Officers |
| Secretary's Books | Secretary's Compensation |
| Care of Soldier's Memorials | Care of Soldier's Memorials |
| Burial Plots, Soldiers | Burial Plots, Soldiers |
| Board of Health | |
| Maintenance of Prisoners | Maintenance of Prisoners |
| Sinking Fund and Interest | Sinking Fund and Interest |
| Temporary Loans and Interest | Temporary Loans and Interest |
| State Tax on Bonds | State Tax on Bonds |
| Workmen's Compensation | Workmen's Compensation |
| Advertising and Printing | Advertising and Printing |
| Cost of Views | Cost of Views |
| Highway and Bridge Repair | Highway and Bridge Repair |
| | Police Salaries |

[18] 1933 P. L. No. 69, Sec. 515.
[19] 1933 P. L. No. 69, Sec. 912.
[20] 1933 P. L. No. 69, Sec. 545.

A few of the items that are contingent in first class townships are illustrated below to point out their mandatory character. The item "State and County Association" originates as a mandatory expense in the First Class Township Code which provides that the township commissioners and other officers of the township designated by them shall attend annual or semi-annual county associations of township officers. For attendance at conventions the township is required to pay representatives $3.00 per day for each day's attendance and mileage at the rate of 5¢ per mile traveled. The expenses of the convention are paid pro rata by the townships which send delegates. No officer of the township may be paid for more than two days attendance at the convention.[21] The Code further provides for a state association of township commissioners which is to hold annual meetings for the purpose:

"of discussing various questions and subjects pertaining to the duties of township commissioners, and for the purpose of devising uniform, economical, and efficient methods of administrating the affairs of townships of the first class."[22]

Delegates to the state association have their expenses paid by their townships. The expenses of such delegates shall not exceed $7.50 a day for not more than three days together with actual mileage. All of the three townships of which the expenditures were examined included payments for association purposes ranging from $30.00 to $225.00 each.

An unusual mandatory item is "Board of Health." With regard to this item the Code provides:

"all expenses incurred by any local board of health, its officers or employees, in the performance of duties imposed upon it by law.....shall be paid by the township wherein such duties are performed."[23]

Expenditures for health purposes in the three townships varied from $6,000 to $21,000.

Items such as "Sinking Fund and Interest," "Temporary Loans and Interest," "State Tax on Bonds," "Workmen's Compensation"

[21] 1931 P. L. 1206, Sec. 611.
[22] 1931 P. L. 1206, Sec. 620-623.
[23] 1931 P. L. 1206, Sec. 1612.

and "Maintenance of Prisoners" are mandatory in the various kinds of local governments. The mandatory character of such items has been discussed in previous chapters.

Second Class Townships have items for contingent events almost identical with those of the first class just discussed. References to statutory provisions to which their mandatory character is attributed may be found on Table 10.

*Percentage of Total Disbursements That Are Mandatory*

The percentage of total disbursements of Pennsylvania townships that were mandatory was estimated for three townships of the first class and for a like number of townships of the second class. Results were as follows:

| *Townships* | *Amount in Thousands—1932* | *Percent of Total Disbursements Mandatory* |
|---|---|---|
| First Class | | |
| Lower Merion, Montgomery Co. ..... | $375 | 26% |
| Radnor, Delaware Co. ..... | 103 | 21 |
| Haverford, Delaware Co. ..... | 259 | 32 |
| Second Class | | |
| Whitemarsh, Montgomery Co. ..... | 46 | 83 |
| Tredyffrin, Chester Co. ..... | 49 | 81 |
| Easttown, Chester Co. ..... | 29 | 86 |

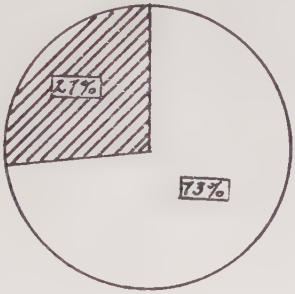
The percentage of total disbursements for three first class townships that may be regarded as mandatory was 27%; for three second class townships the percentage was 83%.

Expenditures for townships were compiled from auditor's reports. It was possible to secure a greater accuracy for this chapter on township expenditures because of the small number of items involved.

*Conclusion*

Greater accuracy was possible in the study of township mandatory expenditure because of the simplicity of their financial statements. In the three townships of the first class that were studied mandatory expenditures were 27% of the total disbursements. Discretionary expenditures constituted 73% of the total disbursements. In the three townships of the second class mandatory expenditures amounted to 83% and discretionary items to 17% of the total disbursements.

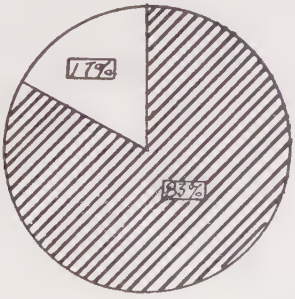
## CHART 7 MANDATORY EXPENDITURES PENNSYLVANIA TOWNSHIPS FIRST CLASS 1932




Mandatory.
Discretionary.

Based On 3 Of The 62 Townships First Class, Census of 1930.

## CHART 8 MANDATORY EXPENDITURES PENNSYLVANIA TOWNSHIPS SECOND CLASS 1932




Mandatory.
Discretionary.

Based On 3 Of The 1,512 Townships Second Class, Census of 1930.

TABLE 10. MANDATORY EXPENDITURES, PENNSYLVANIA TOWNSHIPS
FIRST CLASS [a]

| | Act of Assembly | Fixed |
|---|---|---|
| (a) Mandatory in Character and Amount | | |
| Township Commissioners (5 or more) | 1931 P. L. 1206 Sec. 703 | $100–$300 |
| Treasurer and Tax Collector | 1931 P. L. 1206 Sec. 802; 1717 | 5%; $10,000 max. Exp. |
| (b) Mandatory in Character, Optional in Amount | | |
| State and County Assoc. | 1931 P. L. 1206 Sec. 611, 622 etc. | Delegates and Exp. |
| Auditors | 1931 P. L. 1206 Sec. 520, 1001, etc. | $5 per diem or fixed by court |
| Bonds of Officers | 1931 P. L. 1206 Sec. 602 | If Surety Co. is required |
| Secretary's Boo s | 1931 P. L. 1206 Sec. 901 | |
| Care of Soldiers' Memorials | 1931 P. L. 1206 Sec. 1501 XXXVII | |
| Burial Plots, Soldiers | 1931 P. L. 1206 Sec. 1501 XXXVIII | Residents of Township |
| Board of Health | 1931 P. L. 1206 Sec. 1612 | |
| Maintenance of Prisoners | 1931 P. L. 1206 Sec. 3305 | |
| Sinking Fund and Interest | 1931 P. L. 1206 Sec. 1701–1709 | |
| Temporary Loans and Interest | 1931 P. L. 1206 Sec. 1701–1711 | |
| State Tax on Bonds | 1913 P. L. as amended (72–2121) [d] | |
| Workmen's Compensation | 1925 P. L. 714 Sec. 1; 1915 P. L. 736 | |
| Advertising and Printing | 1931 P. L. 1206 Sec. 1003; 1707; 1802 etc. | |
| Cost of Views | 1931 P. L. 1206 Sec. 1931 | |
| Highway and Bridge Repair | 1931 P. L. 1206 Sec. 2013; 2101; 2210; 2222 | |
| Total Mandatory Expenditures (a plus b) | | |
| Total disbursements (including permanent improvements and debt service) | | |
| Percentage of total disbursements that are mandatory | | |

TABLE 10. MANDATORY EXPENDITURES, PENNSYLVANIA TOWNSHIPS

FIRST CLASS [a]

| | Lower Merion 1931 | Radnor 1932 | Haverford 1932 |
|---|---|---|---|
| (a) Mandatory in Character and Amount | | | |
| Township Commissioners (5 or more) | (13) $3,900.00 | $1,000.00 | $1,600.00 |
| Treasurer and Tax Collector | 5,104.73 | 8,152.74 | 7,119.41 |
| (b) Mandatory in Character, Optional in Amount | | | |
| State and County Assoc. | 225.00 | 30.00 | 50.00 |
| Auditors | 280.60 | 34.90 | 4,724.91 |
| Bonds of Officers | 2,505.00 | 20.00 | 45.00 |
| Secretary's Books | 25.00 | ---------- | ---------- |
| Care of Soldiers' Memorials | ---------- | 35.35 | ---------- |
| | ---------- | ---------- | ---------- |
| Burial Plots, Soldiers | 21,291.52 | 6,216.98 | 11,911.14 |
| Board of Health | 1,384.20 | 318.31 | 119.50 |
| Maintenance of Prisoners | 4,812.50[e] | ---------- | 74,377.87 |
| Sinking Fund and Interest | 213,645.83 | 50,501.06 | 98,947.92 |
| Temporary Loans and Interest | | | |
| | 1,432.00 | 683.22 | 903.46 |
| State Tax on Bonds | 3,688.94 | ---------- | 1,075.62 |
| Workmen's Compensation | 2,094.78 | ---------- | 625.55[f] |
| Advertising and Printing | | | |
| Cost of Views | ---------- | ---------- | ---------- |
| Highway and Bridge Repair | 114,124.28 | 36,153.10 | 57,962.46 |
| Total Mandatory Expenditures (a plus b) | $374,514.38 | $103,145.66 | $259,462.84 |
| Total disbursements (including permanent improvements and debt service) | $1,432,354.84 | $500,303.00 | $804,480.66 |
| Percentage of total disbursements that are mandatory | 26% | 21% | 32% |

TABLE 10. MANDATORY EXPENDITURES, PENNSYLVANIA TOWNSHIPS
SECOND CLASS [b]

| | Act of Assembly | Fixed |
|---|---|---|
| (a) Mandatory in Character and Amount | | |
| Township Supervisors (3) | 1933 P. L. No. 69 [c] Sec. 512; 515 | $2.50–$4.00 per diem, $3–$6.00 |
| Tax Collector | 1933 P. L. No. 69 Sec. 912 | 2%–5% exp. |
| (b) Mandatory in Character, Optional in Amount | | |
| State and County Assoc. | 1933 P. L. No. 69 Sec. 601–614 | Delegates and exp. |
| Auditors | 1933 P. L. No. 69 Sec. 545; 550 | $5 per diem & exp. |
| Bonds of Officers | 1933 P. L. No. 69 Sec. 502 | If Surety Co. is required |
| Secretary's Compensation | 1933 P. L. No. 69 Sec. 540 | Fixed by Auditors |
| Care of Soldiers' Memorials | 1933 P. L. No. 69 Sec. 701 XIX | |
| Burial Plots, Soldiers | 1933 P. L. No. 69 Sec. 701 XVII | |
| Maintenance of Prisoners | 1933 P. L. No. 69 Sec. 591 | |
| Sinking Fund and Interest | 1933 P. L. No. 69 Sec. 901–908 | |
| Temporary Loans and Interest | 1933 P. L. No. 69 Sec. 901–908 | |
| State Tax on Bonds | 1913 P. L. as amended (72 2121) [d] | |
| Workmen's Compensation | 1925 P. L. 714 Sec. 1 (77–23) | |
| Advertising and Printing | 1933 P. L. No. 69 Sec. 547; 904; 1511; 1910 | |
| Cost of Views | 1933 P. L. No. 69 Sec. 1031 | |
| Police Salaries | 1933 P. L. No. 69 Sec. 590 | Fixed by Court C.P. |
| Highway and Bridge Repair | 1933 P. L. No. 69 Sec. 516; 1110; 1205; 1310 | Includes snow removal |
| Total Mandatory Expenditures (a plus b) | | |
| Total disbursements (including permanent improvements and debt service) | | |
| Percentage of total disbursements that are mandatory | | |

TABLE 10. MANDATORY EXPENDITURES, PENNSYLVANIA TOWNSHIPS
SECOND CLASS [b]

| | Whitemarsh 1932 | Tredyffrin 1932 | Easttown 1932 |
|---|---|---|---|
| (a) Mandatory in Character and Amount | | | |
| Township Supervisors (3) | $2,539.80 | | $136.00 |
| Tax Collector | 1,380.26 | $1,693.58 | 1,057.15 |
| (b) Mandatory in Character, Optional in Amount | | | |
| State and County Assoc. | 32.20 | 16.00 | 6.00 |
| Auditors | 45.00 | 42.50 | 30.00 |
| Bonds of Officers | 265.96 | 100.00 | |
| Secretary's Compensation | 470.64 | 200.00 | |
| Care of Soldiers' Memorials | | | |
| Burial Plots, Soldiers | | | |
| Maintenance of Prisoners | | | |
| Sinking Fund and Interest | | | |
| Temporary Loans and Interest | 8,348.00 | 305.00 | |
| State Tax on Bonds | | | |
| Workmen's Compensation | 500.00 | 264.31 | 221.98 |
| Advertising and Printing | 49.70 | | 21.90 |
| Cost of Views | | | |
| Police Salaries | 5,078.08 | 5,700.00 | 1,975.60 |
| Highway and Bridge Repair | 27,228.09 | 40,850.45 | 25,674.10 |
| Total Mandatory Expenditures (a plus b) | $45,937.73 | $49,171.84 | $29,122.73 |
| Total disbursements (including permanent improvements and debt service) | $55,064.00 | $60,959.12 | $33,727.87 |
| Percentage of total disbursements that are mandatory | 83% | 81% | 86% |

[a] Townships of the First Class have a population of at least 300 to the square mile.
[b] Townships of the Second Class have a population of less than 300 to the square mile.
[c] 1933 Pamphlet Laws not available as to page number.
[d] Figures in Parentheses are for Purdon's Pennsylvania Statutes (1930 Ed.)
[e] Partial payment, should have been $47,574.50. Balance paid 1932 due to bank closing.
[f] Advertising only.

## CHAPTER 10

### Mandatory Expenditures, Pennsylvania Poor Districts

There were 424 poor districts in Pennsylvania in 1933 according to the Bureau of Statistics, Department of Internal Affairs, Commonwealth of Pennsylvania. It is probably impossible to make a suitable classification of poor districts but a brief description can be attempted.[1] The General Poor Relief Act of 1925 regulates poor districts throughout the state except those in Philadelphia and Allegheny counties. There were five different systems of poor relief under the Act of 1925. These were as follows:

1. County-Unit Districts With Poor Directors. Of the 67 counties of the state 29 have independent poor boards composed of poor directors with county-wide jurisdiction. These 29 counties are referred to as county-unit districts with poor directors. All of the districts studied for the purpose of this report, including the five shown on Table 11, were such county-unit districts. The poor directors are the tax-levying authority and they fix the county tax rate for poor purposes.[2] In this Chapter county poor expenditures were examined from a different point of view viz: to determine which items were mandatory upon the directors of the poor of the county.

2. County-Unit Districts With County Commissioners as Poor Directors. In 22 counties the county commissioners are directors of the poor. The same items which were mandatory upon directors of the poor in (1) above were regarded as mandatory upon county commissioners in this group. When a county with local poor districts votes to adopt the county-unit district the county commissioners automatically become poor directors.

3. County-Mixed Districts. Such districts cut across county lines. For example, one district is composed of parts of Luzerne and Carbon counties. Another is composed of Lackawanna and

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[1] Based on "A Primer of Public Poor Relief in Pennsylvania," by L. M. Foy, issued by Public Charities Association of Pennsylvania, December 1932.

[2] The entire expenditures of these districts were included in the item "County Poor Home" for counties of the fourth, fifth and sixth classes. Such expenditures were regarded as mandatory on the county commissioners.

Luzerne counties. Such districts occur only among the three counties mentioned. They include some independent township and borough poor districts in these three counties.

4. Municipal Poor Districts. The cities of Philadelphia and Pittsburgh administer poor relief through Departments of Public Welfare. There are only two municipal poor districts.

5. City, Township and Borough Poor Districts. Sixteen counties have 368 poor districts ranging from 7 to 52 per county. These counties were unwilling to adopt a county-unit system. Poor relief is administered in these counties under the General Poor Relief Act of 1925 but the county-unit rule does not apply to them. Six independent poor districts are included in this group that are within the limits of the City of Philadelphia but are not under the jurisdiction of the (city) Department of Public Welfare. These 6 districts date back to early Philadelphia history. On September 1, 1933 Federal Relief Administrator Hopkins made the county-unit a prerequisite for the distribution of federal relief funds in Pennsylvania. The effect of this may be considerable, but can hardly be gauged for some time.

The expenditures of the following "County-Unit Districts With Poor Directors" were examined for the purpose of determining the amount mandatory:

| *District* | *Population—1930* |
|---|---|
| Delaware | 280,264 |
| Schuylkill | 235,505 |
| Berks | 231,717 |
| Erie | 175,277 |
| Lebanon | 67,103 |

The General Assembly has in effect classified poor districts by setting out exceptions in the General Poor Relief Act which divide poor districts into the five groups listed above. An additional classification which the General Assembly made, based on population, seems to be of no significance. This classification divides districts into four groups according to the number of inhabitants in much the same manner as counties have been divided into eight population groups. No legislation appears to have been enacted for particular groups of poor districts based upon population. [3]

[3] 1925 P. L. 762, Sec. 201.

*Important Mandatory Expenditures*

The principal expenditures which were regarded as mandatory in the five poor districts which were studied were as follows:

| *Purpose* | *Amount in Thousands—1930* |
|---|---|
| Maintenance of Poor | $441 |
| State Hospitals, Insane, etc. | 128 |
| Total | $569 |

The above expenditures constitute 92% of the payments of the five poor districts.

The item "Maintenance of Poor" consists chiefly of food, supplies and outdoor support. Outdoor support includes expenditures for the relief of persons in their own homes as distinguished from poor relief afforded by the county home. The General Poor Relief act provides:

> "It shall be the duty of the director of every district from time to time to provide, as herein directed, for every poor person within the district having a settlement therein.....Such relief may be granted as outdoor relief, or such poor person may be committed to the poor house." [4]

The second principal item of mandatory expense provides for payments for the care and maintenance of the insane in state hospitals. Payments are fixed at $3.00 per week for each person chargeable to the county or poor district from which such insane person shall have come. [5] Other state institutions require similar contributions.

*Compensation and Contingent Events*

The compensation for the three directors of the poor is the only salary item made mandatory by the General Assembly. This compensation varies according to the class of county in county-unit districts. Payments ranging from $100 to $3,500 are made in the various districts according to size.

Directors of the poor together with their solicitor, steward or superintendent are authorized to attend the annual meeting of the

[4] 1925 P. L. 762, Sec. 900.
[5] 1929 P. L. 707.

Association of Directors of the Poor and Charities and Corrections of Pennsylvania. The purpose of this Association is to discuss:

"the various questions arising in the discharge of their duties and of providing for uniform and economical methods of administering the affairs of the respective poor districts." [6]

Of the five poor districts studied three listed expenditures of $30 for this purpose. Actual expenses of attending annual meetings of the Association include hotel bills, membership subscription, committee expense and traveling expense. These expenses must be paid by the poor district.

The directors of the poor are required to provide for the burial of indigent persons. The expense of such burial may not be less than $25 nor more than $75. [7] All of the five districts studied listed expenditures for this purpose the smallest of which was $560 for one year.

Where a person becomes a public charge who has no settlement i.e. no proper residence, within the district, his removal may be ordered by the court of quarter sessions. In such a case the court will assess the costs upon the district to which the person is to be removed because of proper settlement there. All of the districts studied, except one, showed expenditures for this purpose. [8]

*Percentage of Total Disbursements That Are Mandatory*

In the five Pennsylvania poor districts studied the percentage of total disbursements that were mandatory was as follows:

| *District* | *Amount in Thousands—1930* | *Percent of Total Disbursements Mandatory* |
|---|---|---|
| Delaware | $159 | 55% |
| Schuylkill | 96 | 43 |
| Berks | 122 | 67 |
| Erie | 210 | 85 |
| Lebanon | 29 | 35 |
| Total | $616 | |

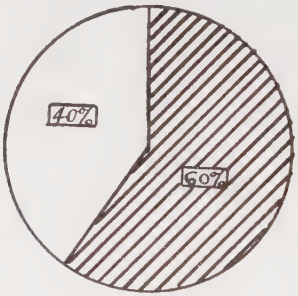
[6] 1925 P. L. 762, Sec. 606.
[7] 1925 P. L. 762, Sec. 911.
[8] 1925 P. L. 762, Sec. 802.

The percentage of total disbursements that were mandatory in the five poor districts was 60%.

*Conclusion*

Pennsylvania poor districts are the least comprehensible of the types of local government because of the varied administration. Table 11 lists the mandatory expenditures for 5 county-unit districts. The total disbursements of these 5 districts were 60% mandatory and 40% discretionary. There were 424 poor districts in Pennsylvania in 1933, but a temporary county-unit basis was established as a prerequisite for the distribution of federal funds in September of that year.

CHART 9 MANDATORY EXPENDITURES
PENNSYLVANIA POOR DISTRICTS 1930




Mandatory.
Discretionary.

Based On 5 Of The 424 Poor Districts.

TABLE 11. MANDATORY EXPENDITURES PENNSYLVANIA POOR DISTRICTS [a]

| | Act of Assembly | Fixed | Delaware [b] 1930 | Schuylkill [b] 1930 | Berks [b] 1930 | Erie [b] 1930 | Lebanon [b,c] 1931 | Total |
|---|---|---|---|---|---|---|---|---|
| Directors of Poor, Salary (3) | 1907 P. L. 487; 1911 P. L. 986; 1917 P. L. 293 | $100—3,500 | $4,500.00 | $7,291.67 | $4,500.00 | $4,500.00 | $1,200.00 | $21,991.67 |
| Directors of Poor, Exp. | 1907 P. L. 487; 1911 P. L. 986; 1917 P. L. 293 | | 199.25 | 91.10 | | 417.52 | 200.60 | 908.47 |
| State Association | 1925 P. L. 762 Sec. 606 | Dues & Exp. | 30.00 | | 30.00 | | 30.00 | 90.00 |
| "Maintenance" of Poor | 1925 P. L. 762 Sec. 900-907 | Indoor and Outdoor Relief | 103,176.18 | 88,111.35 | 115,333.99 | 118,346.03 | 15,971.66 | 440,939.21 |
| Burial of Poor | 1925 P. L. 762 Sec. 911 | | 925.00 | 560.00 | 645.00 | 593.00 | 703.78 | 3,426.78 |
| Viewers | 1925 P. L. 762 Sec. 218 | Fixed by C. P. Court | | | | | | |
| Auditors | 1925 P. L. 762 Sec. 1507, 1400; 203 | Fixed by C. P. Court | | | | | | |
| Removal Orders | 1925 P. L. 762 Sec. 802 | | 265.05 | | 244.80 | 1,044.28 | 42.18 | 1,596.31 |
| Vagrants Committment Costs | 1925 P. L. 762 Sec. 1101 | | 274.27 | 15.25 | 115.00 | 87.56 | | 492.08 |
| Maintenance Hosp. Contag Dis. | 1925 P. L. 762 Sec. 1209 | | 162.50 | | | 6,762.56 | | 6,925.06 |
| Workmen's Compensation Ins. | 1915 P. L. 736 | | | | 74.40 | | | 74.40 |
| Sinking Fund and Int. | 1913 P. L. 507 Art. 9 Sec. 10 Const. of Pa. | | | | | | | |
| Temporary Loans and Int. | 1913 P. L. 507 | | 986.68 | | | 900.00 | 8,775.73 | 10,662.41 |
| State Hospitals, Insane, etc. | 1929 P. L. 707 | | 47,801.42 | 67.29 | 65.00 | 77,674.84 | 2,297.75 | 127,906.30 |

TABLE 11. MANDATORY EXPENDITURES PENNSYLVANIA POOR DISTRICTS [a]

| | Act of Assembly | Fixed | Delaware [b] 1930 | Schuylkill [b] 1930 | Berks [b] 1930 | Erie [b] 1930 | Lebanon [b, c] 1931 | Total |
|---|---|---|---|---|---|---|---|---|
| Advertising and Printing | 1925 P. L. 762 Sec. 213; 216 | | 680.88 | 286.58 | 534.38 | 62.99 | 41.70 | 1,606.53 |
| Total Mandatory in Character, Optional in Amount | | | $159,001.23 | $96,423.24 | $121,542.57 | $210,388.78 | $29,263.40 | $616,619.22 |
| Total Disbursements | | | $289,340.61 | $222,471.69 | $182,696.88 | $246,741.57 | $82,596.07 | $1,023,846.82 |
| Percentage of Total Disbursements that are Mandatory | | | 55% | 43% | 67% | 85% | 35% | |

[a] All Poor Districts shown are County unit districts, administered by Directors of the Poor. Of the 67 Counties 29 have districts based on the county unit.

[b] Compiled from the Annual County Controllers' Reports.

[c] Lebanon is a 6th Class County, others are 4th Class Counties.

# CHAPTER 11

## Mandatory Expenditures, Pennsylvania School Districts

According to the census of 1930 there were 2,586 school districts in Pennsylvania. The School Code established a classification of school districts based on population of the Commonwealth as follows:

| *Districts* | *Population Requirement* | *Number* |
|---|---|---|
| 1st Class | over 500,000 | 2 |
| 2nd Class | 30,000 to 500,000 | 20 |
| 3rd Class | 5,000 to 30,000 | 261 |
| 4th Class | less than 5,000 | 2,303 |
| | Total | 2,586 |

The expenditures of the following school districts were examined for the purpose of determining the amount mandatory:

| *District* | *Population —1930* | *Class of School District* |
|---|---|---|
| Lower Merion Township | 35,171 | Second |
| Haverford Township | 21,325 | Third |
| Wilkinsburg Borough | 29,539 | Third |
| Warren Borough | 14,863 | Third |
| Lansdowne Borough | 9,542 | Third |
| Corry, City | 7,152 | Third |

The two school districts of the first class are located in Philadelphia and Pittsburgh. Expenditures for school purposes are budgeted independently of expenditures for other local governmental purposes in Pennsylvania.

### *Creation of School Districts*

Each city, incorporated town, borough, or township in Pennsylvania either then existing or thereafter created was constituted a separate school district by the School Code.[1] Where the local unit remaining after the establishment of the above districts would constitute a 4th class school district no additional district was created.

If, after the taking of a United States census, or after annexation of territory, it appears that population changes have effected a change of class the (State) Superintendent of Public Instruction certifies the

[1] 1911 P. L. 309, Sec. 101; 1921 P. L. 1023; 1923 P. L. 31; 1929 P. L. 642.

change to the district. The next school year following the issuance of such a certificate is commenced by the district in its new class. [2] The court of common pleas may create or abolish independent school districts under certain restrictions. [3] Two or more school districts may form a union school district by petition to the county commissioners followed by a popular referendum. [4]

*Expenditures Mandatory in Character and Amount*

In the six school districts studied 46% of the total disbursements were mandatory in character and amount. The expenditures of this group are shown in detail in Part (a) of Table 12. They may be summarized as follows:

| *District* | *Amount in Thousands—1932* | *Percent of Total Disbursements Mandatory in Character and Amount* |
|---|---|---|
| Lower Merion Township | $572 | 38% |
| Haverford Township ... | 327 | 38 |
| Wilkinsburg Borough ... | 521 | 62 |
| Warren Borough ..... | 218 | 48 |
| Lansdowne Borough ..... | 185 | 52 |
| Corry, City ..... | 77 | 54 |
| Total ..... | $1,900 | |

The percentages of this group are based upon total disbursements which include permanent improvements and debt service. The above expenditures, being mandatory in purpose and amount, consist of inflexible items over which the board of school directors (the local budget making authorities) have no control.

*Important Expenditures Mandatory in Character and Amount*

There are only three items in the group mandatory in character and amount. In the six school districts studied teachers' salaries were the only item of importance from the point of view of the amount of expenditure. These salaries constituted 90% of the expenditures of this group. Teachers' salaries vary widely in amount in the different classes of districts and within each class. Statutory

[2] 1921 P. L. 555, Sec. 1.
[3] 1921 P. L. 1023, Sec. 3.
[4] 1921 P. L. 1023, Sec. 4.

provisions applicable to this item and indicative of its mandatory character may be found on Table 12, Part (a).

*Expenditures Mandatory in Character, Optional in Amount*

Expenditures mandatory in character, optional in amount comprise the group shown on Table 12, part (b). These items involve discretion on the part of the board of school directors but the purpose, and in some cases the rate of payment, is stipulated by statute. The expenditures for this purpose for the six school districts studied were as follows:

| *District* | *Amount in Thousands—1932* | *Percent of Total Disbursements Mandatory in Character, Optional in Amount* |
|---|---|---|
| Lower Merion Township | $784 | 52% |
| Haverford Township ... | 458 | 54 |
| Wilkinsburg Borough .. | 245 | 29 |
| Warren Borough ..... | 187 | 41 |
| Lansdowne Borough .... | 134 | 37 |
| Corry, City ..... | 38 | 28 |
| Total ..... | $1,846 | |

The above expenditures total 44% of the total disbursements of the six school districts, the expenditures of which were studied.

*Important Expenditures Mandatory in Character, Optional in Amount*

The principal expenditures mandatory in character but optional in amount constituted 98% of the expenditures of this group in the six school districts. They were as follows:

| *Purpose* | *Amount in Thousands—1932* |
|---|---|
| Buildings and Grounds ..... | $1,259 |
| Sinking Fund and Interest ..... | 471 |
| Temporary Loans and Interest ..... | 76 |
| Total ..... | $1,806 |

The first item listed above "Buildings and Grounds" is mandatory by virtue of the provisions of the School Code reading as follows:

"The board of school directors of each district shall provide the necessary grounds and suitable school buildings to accomodate all the children between the ages of six and twenty-one years, in said district, who attend school. Such buildings shall be constructed, furnished, equipped, and maintained

in a proper manner as herein provided, suitable provisions being made for the heating, ventilating, and sanitary conditions thereof."[5]

The "Sinking Fund and Interest" item is governed by the Act of 1929 which provides:

"any county, city, borough, school district, township of the second class, or other municipality or incorporated district, may incur debt.....and may issue coupon bonds or other securities.....and an annual tax, commencing the first fiscal year after such debt shall be increased or incurred, sufficient for the payment of the interest thereon, and the principal of such debt within a period of not exceeding thirty years from the date of the bonds evidencing such debt, shall be forthwith assessed."[6]

"Temporary Loans and Interest" is also a mandatory item by virtue of the provisions of the School Code.[7]

*Contingent Events*

Most of the items mandatory in character are based on contingencies of various kinds. A list of these from Table 12, Part (b) for school districts of the second and third classes follows:

Teachers' Institute
Attendance Officers
Auditors
Buildings and Grounds
Furniture, Equipment, Books, Supplies
Fire Escapes, Safety Appliances
Flags, Flagstaffs
Sanitation, Waterclosets
Medical Inspection
Blind and Deaf Children
Evening and Vocational Schools
School Directors, Conventions
School Census
Extension Education
Judgments; Viewers
Sinking Fund and Interest

[5] 1911 P. L. 309, Sec. 601.
[6] 1929 P. L. 1779, Sec. 2.
[7] 1911 P. L. 309, Sec. 508.

Temporary Loans and Interest
Tax on Bonds
Compensation Insurance
Elections
Advertising and Printing

*Percentage of Total Disbursements That Are Mandatory*

The percentage of total disbursements that are mandatory includes within the meaning of "mandatory" both groups of expenditures designated on Table 12 as Parts (a) and (b). This figure represents those mandatory expenditures that are optional in amount as well as those that are fixed in amount. The percentage of total disbursements that were mandatory was as follows:

| *District* | *Amount in Thousands—1932* | *Percent of Total Disbursements Mandatory* |
|---|---|---|
| Lower Merion Township | $1,355 | 90% |
| Haverford Township .... | 786 | 92 |
| Wilkinsburg Borough .. | 766 | 91 |
| Warren Borough ..... | 405 | 89 |
| Lansdowne Borough .... | 319 | 89 |
| Corry, City ..... | 115 | 82 |
| Total ..... | $3,746 | |

The percentage of total disbursements that were mandatory in the six school districts studied was 90%.

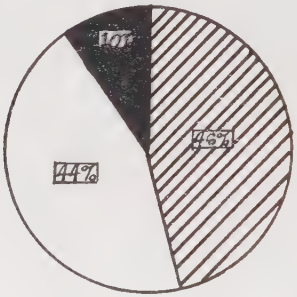
*Conclusion*

The six school districts studied consisted of 5 of the third class and 1 of the second class. There are 2,586 school districts in Pennsylvania divided into 4 classes based on population. Different sections of the state are represented but no effort was made to do more than illustrate the mandatory legislation applicable. Districts of the fourth class should be made the subject of a special study. The percentage of mandatory expenditure and the kinds of expenditures mandatory would not be expected to differ greatly for districts of the third and fourth classes.

The expenditures for 6 school districts were classified in three groups. Those mandatory in character and amount were 46% of the total disbursements. Expenditures mandatory in character, optional in amount were 44% of the disbursements. Discretionary

expenditures were very small, only 10% of the disbursements being of this type. The expenditures for school districts are illustrated on Table 12 and Chart 10.

CHART 10 MANDATORY EXPENDITURES
PENNSYLVANIA SCHOOL DISTRICTS 1932



Mandatory In Character And Amount.
Mandatory In Character, Optional In Amount.
Discretionary.

Based On 6 Of The 2,586 School Districts, Census of 1930.

TABLE 12. MANDATORY EXPENDITURES PENNSYLVANIA SCHOOL DISTRICTS [a]

| | Act of Assembly | Fixed | Lower Merion Township Second Class [b] 1932 [c] |
|---|---|---|---|
| (a) Mandatory In Character and Amount | | | |
| Teacher's Salaries | 1929 P. L. 1587; 1911 P. L. 309 Sec. 1210 | | $510,219.86 |
| Supervisors', Principals' and Superintendents' Salaries | 1911 P. L. 309 Sec. 1210; 1929 P. L. 1587 | | 43,450.00 |
| Retirement Fund | 1911 P. L. 309 Sec. 5609; 1929 P. L. 1738 | | 17,955.81 |
| Mandatory In Character and Amount (a) | | | $571,625.67 |
| Percentage of Total Disbursements Mandatory in Character and Amount | | | 38% |
| (b) Mandatory In Character, Optional In Amount | | | |
| Teachers' Institute | 1911 P. L. 309 Sec. 2108; 1919 P. L. 57 | $4 per diem | $500.00 |
| Attendance Officers | 1911 P. L. 309 Sec. 3620; 1915 P. L. 286 | | 1,600.00 |
| Auditors | 1923 P. L. 949; 1911 P. L. 309 Sec. 2623 | $5 per diem & Exp. | 155.00 |
| Buildings and Grounds | 1911 P. L. 309 Sec. 601 | | 676,995.30 |
| Furniture, Equipment, Books, Supplies | 1911 P. L. 309 Sec. 701 | | Incl. above |
| Fire-Escapes, Safety Appliances | 1911 P. L. 309 Sec. 625 | | Incl. above |
| Flags, Flagstaffs | 1911 P. L. 309 Sec. 629 | | Included elsewhere |
| Sanitation, Waterclosets | 1911 P. L. 309 Sec. 633; 632 | | Incl. above |
| Medical Inspection | 1911 P. L. 309 Sec. 1501 as amended | | 6,017.51 |
| Blind and Deaf Children | 1911 P. L. 309 Sec. 1413 | Tuition and Maintenance | |
| Evening and Vocational Schools | 1911 P. L. 309 Sec. 1901 as amended | | |
| School Directors, Conventions | 1911 P. L. 309 Sec. 410; 803 | $4 per diem & Exp. | |
| School Census | 1911 P. L. 309 Sec. 1427 | | Included elsewhere |
| Extension Education | 1919 P. L. 746 | | |
| Judgments; Viewers | 1911 P. L. 309 Sec. 514; 614 | | |
| Sinking Fund and Interest | Art. 9 Sec. 10 Const. of Pa. 1929 P. L. 1778 | | 94,247.07 |

TABLE 12. MANDATORY EXPENDITURES PENNSYLVANIA SCHOOL DISTRICTS [a]

| | Act of Assembly | Fixed | Lower Merion Township Second Class [b] 1932 [c] |
|---|---|---|---|
| Temporary Loans and Interest | 1911 P. L. 309 Sec. 508 | | 1,562.50 |
| Tax on Bonds | 1913 P. L. 507 (72-2121) | | 75.00 |
| Compensation Insurance | 1915 P. L. 736 | | 2,330.11 |
| Elections | 1929 P. L. 1661; 50 | | |
| Advertising and Printing | 1911 P. L. 309 Sec. 551; 2611; 2328 etc. | | 199.16 |
| Mandatory in Character, Optional in Amount (b) | | | $783,681.65 |
| Percentage of Total Disbursements Mandatory in Character, Optional in Amount | | | 52% |
| Total Mandatory Expenditures (a plus b) | | | $1,355,307.32 |
| Total Disbursements (Including permanent improvements and debt service) | | | $1,513,820.28 |
| Percentage of Total Disbursements that are Mandatory | | | 90% |

TABLE 12. MANDATORY EXPENDITURES PENNSYLVANIA SCHOOL DISTRICTS [a]

| | Haverford Township Third Class 1932 | Wilkinsburg Borough Third Class 1932 | Warren Borough Third Class 1932 | Lansdowne Borough Third Class 1932 | Corry City [g] Third Class 1932 | Total Third Class |
|---|---|---|---|---|---|---|
| (a) Mandatory In Character and Amount | | | | | | |
| Teachers' Salaries | $284,039.07 | $468,236.88 | $201,629.33 | $167,260.45 | $72,550.39 | $1,703,935.98 |
| Supervisors', Principals' and Superintendents' Salaries | 31,487.30 | 38,360.27 | 9,255.70 | 14,639.96 | 4,583.20 | 141,776.43 |
| Retirement Fund | 11,855.71 | 14,680.13 | 6,690.78 | 2,995.64 | | 54,178.07 |
| Mandatory In Character and Amount (a) | $327,382.08 | $521,277.28 | $217,575.81 | $184,896.05 | $77,133.59 | $1,899,890.48 |
| Percentage of Total Disbursements Mandatory in Character and Amount | 38% | 62% | 48% | 52% | 54% | |
| (b) Mandatory In Character, Optional In Amount | | | | | | |
| Teachers' Institute | $652.20 | | $2,134.00 | $949.65 | $800.00 | $5,035.85 |
| Attendance Officers | 2,900.52 | 1,664.00 | 1,750.00 | 250.00 | 18.00 | 8,182.52 |
| Auditors | | 400.00 | 15.00 | 309.50 | 50.00 | 929.50 |
| Buildings and Grounds | 282,817.29 | 106,227.13 | 122,267.35 | 52,697.27 | 17,795.99 | 1,258,800.33 |
| Furniture, Equipment, Books, Supplies | Incl. above | Incl. above | Incl. above | Incl. above | Incl. above | |
| Fire-Escapes, Safety Appliances | Incl. above | Incl. above | Incl. above | Incl. above | Incl. above | |
| Flags, Flagstaffs | Included elsewhere | Included elsewhere | Included elsewhere | Included elsewhere | Included elsewhere | |
| Sanitation, Waterclosets | Incl. above | Incl. above | Incl. above | Incl. above | Incl. above | |
| Medical Inspection | 1,462.00 | 2,474.50 | 2,212.44 | 754.00 | 806.10 | 13,726.55 |
| Blind and Deaf Children | | | | | | |
| Evening and Vocational Schools | | | | | | |
| School Directors, Conventions | | | | | | |
| School Census | Included elsewhere | Included elsewhere | Included elsewhere | Included elsewhere | Included elsewhere | |
| Extension Education | | | | | | |
| Judgments; Viewers | | | | | | |
| Sinking Fund and Interest | 133,220.16 | 133,711.25[d] | 42,155.00[e] | 55,989.81[f] | 12,000.00 | 471,323.29 |
| Temporary Loans and Interest | 30,351.09 | 63.89 | 15,783.34 | 22,729.64 | 7,040.00 | 77,530.46 |

TABLE 12. MANDATORY EXPENDITURES PENNSYLVANIA SCHOOL DISTRICTS [a]

| | Haverford Township Third Class 1932 | Wilkinsburg Borough Third Class 1932 | Warren Borough Third Class 1932 | Lansdowne Borough Third Class 1932 | Corry City [g] Third Class 1932 | Total Third Class |
|---|---|---|---|---|---|---|
| Tax on Bonds | 7,107.77 | 20.40 | | 328.70 | 11.76 | 7,543.63 |
| Compensation Insurance | | | 639.61 | | 183.35 | 3,153.07 |
| Elections | | | | | | |
| Advertising and Printing | | | | | | 199.16 |
| Mandatory in Character, Optional in Amount (b) | $458,511.03 | $244,561.17 | $186,956.74 | $134,008.57 | $38,705.20 | $1,846,424.36 |
| Percentage of Total Disbursements Mandatory in Character, Optional in Amount | 54% | 29% | 41% | 37% | 28% | |
| Total Mandatory Expenditures (a plus b) | $785,893.11 | $765,838.45 | $404,532.55 | $318,904.62 | $15,838.79 | $3,746,314.84 |
| Total Disbursements (Including permanent improvements and debt service) | $854,922.28 | $844,128.65 | $457,350.16 | $357,832.34 | $141,440.14 | $4,169,493.85 |
| Percentage of Total Disbursements that are Mandatory | 92% | 91% | 89% | 89% | 82% | |

[a] Compiled from the Reports of Secretary of School District and Auditors.
[b] School Districts of the Second Class have a population of more than 30,000 and less than 500,000. School Districts of the Third Class have a population of more than 5,000 and less than 30,000.
[c] School year ends July 4 in all districts.
[d] Includes redemption of bonds direct from current funds $45,000.
[e] Includes redemption of bonds direct from current funds $14,000.
[f] Includes redemption of bonds direct from current funds $2,000.
[g] Corry is a City of the Third Class as well as a Third Class School District.

# CHAPTER 12

## Observations on Mandatory Expenditures

Economy in local government cannot be pursued far without encountering the many items of mandatory expenditure which have been fastened on our governmental units by the General Assembly. The extent to which a local government can exercise control over its own budget has become a matter of importance due to the interest of citizens and taxpayers' associations. This interest asserts that local expenditures should be subject to reduction by the local officers elected for the purpose. State legislation of a fixed character nullifies municipal home rule. Such legislation is passed in view of certain economic conditions. These conditions may be modified or replaced by an entirely new set of circumstances. The General Assembly must then attempt to patch up the most obvious weaknesses. No systematic, extended, study of fixed expenditure seems to have been made, for all types of local governments of a state.

### *Studies of Mandatory Expenditures in Other States*

Progress has been made in compiling lists of mandatory expenditures in some states, notably, Indiana,[1] New Jersey,[2] New York[3] and Wisconsin.[4] The tendency is to emphasize county mandatory expenditures in such lists.

The mandatory statutes compiled in Indiana and Wisconsin were in typewritten form. Correspondence with officials in other states indicates that this subject has received some attention and that compilation of mandatory laws may soon be undertaken. The cost of government rose along with other costs during the ten year period ending in 1929 and has been forced to readjust itself to the reduced

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[1] Indiana Legislative Bureau "Mandatory Laws in Force in Indiana, 1932."

[2] New Jersey Taxpayers Association, Taxegram "Principal Mandatory Laws" Vol. 2, January 1933, p. 7.
New Jersey State League of Municipalities in New Jersey.
Municipalities "Mandatory Expenditures" Vol. 9, February 1932, p. 13.

[3] Third Report New York State Commission Revision of the Tax Laws, Legislative Document (1933) No. 56, p. 159.

[4] Wisconsin Legislative Reference Bureau "Expenditures Which Wisconsin Compels its Political Sub-divisions to Make, 1931."

revenues of the last three years. It has been apparent in all of the states in which mandatory statutes have been compiled, and which are indicated above, that in normal times the policy of encouraging local expenditures and of raising the standards of local service, is accepted without criticism. Mandatory legislation is passed without regard to the price levels which exist and which have fluctuated greatly since their enactment. In 1933 the price level was considerably below the level which existed at the time of the adoption of the legislation.

*New York and Pennsylvania Mandatory Expenditures*

The mandatory expenditures of New York and Pennsylvania can, to a limited extent, be compared both as to the purpose and the amount of the expenditure. The New York State Tax Commission [5] has compiled the statutes and the expenditures from the reports of local officers. For the different units of local government in Pennsylvania, the mandatory expenditures may be classified into the following principal groups:

1. Salaries of local officers.
2. Poor relief, welfare and prison expenses.
3. Registration and election expenses.
4. Court and law enforcement expenditures.
5. Education.
6. Roads, bridges and highways.
7. Debt service. [6]

Practically all Pennsylvania local mandatory expenditures can be listed under one of these groups. The report of the New York State Tax Commission, [7] which has published the mandatory expenditures for four cities and two counties, indicates that the above classification is as valid for that state as for Pennsylvania with respect to the cities and counties studied in the two states. The grouping is too general to be of much value. It serves to point out

[5] Third Report New York State Commission Revision of the Tax Laws, Legislative Document (1933) No. 56, p. 159 et. seq.

[6] Throughout this report Debt Service, with reference to Pennsylvania, includes expenditures for interest, payments to the sinking fund, temporary loans and the state tax on municipal loans.

[7] Same as 5.

in a general way the similarity of development of mandatory expenditure in the two states.

*Difficulty Arising from Number and Diversity of Local Governments*

Perhaps the greatest difficulty involved in the study of mandatory expenditures arises from the large number of units of local government in Pennsylvania. There are 5,637 local government units and, while this is not nearly so many as will be found in New York (Table 1), it seems to be entirely too many when analyzed from the point of view of the population of the various units. Five of the 67 counties in Pennsylvania do not have the population of a fair sized town, that is, a population of less than 10,000. Four of the five are steadily losing in population, as indicated below:

| | *1930* | *1920* |
|---|---|---|
| Cameron | 5,307 | 6,297 |
| Forest | 5,180 | 7,477 |
| Fulton | 9,231 | 9,617 |
| Pike | 7,483 | 6,818 |
| Sullivan | 7,499 | 9,520 |

A study should be made to determine whether or not they are capable of supporting a county government and, if they are not, to formulate a type of government suitable to rural or wooded areas with declining populations. Such studies have been undertaken by the New York State Tax Commission for similarly situated counties in that state, and the problem will have to be dealt with sooner or later in Pennsylvania. There are five cities of the third class [8] which, according to the census of 1930, had a population of 10,000 or less. There are fifteen townships of the first class which have populations of more than 10,000. There are 51 boroughs with a population of more than 10,000. There has been no study of their form of government as adapted to the needs of the community.

*Difficulty Arising from Controller's and Auditor's Reports*

If a study were made of any one report, for example that of Delaware County, a great many difficulties would appear. The Delaware County Chamber of Commerce has issued a "Report on

[8] Corry, Franklin, Lock Haven, Monongahela, Titusville.

Expenditures of Delaware County and Poor Farm 1932." It contains comments on the classifications used by the county controller in his annual statement showing by careful analysis the difficulties which were encountered in their examination. Part of the comment of the Delaware County Chamber of Commerce Report appears below:

"The only attempt now made by the Controller's office to classify expenditures is at the close of the year when a clerk is assigned to the crude method of compiling these data from a 'day book' which lists by departments the voucher numbers, item (which is so vague that it is misleading) and amount spent for same. This work is for the purpose of issuing an annual Controller's report. The classification generally includes, (1) Salaries (2) Books, Forms and Stationery, (3) Automobile Expense, (4) Incidentals and (5) Miscellaneous. Each classification is somewhat a misnomer—including many items improperly classified and seldom showing what the item covers other than the name of the firm to which check was made. The entire set-up is practically worthless as a measurement of unit costs by departments or as a means of making a comparable picture. So much is overlapping. To mention a couple examples: under the classification of 'Incidentals' will be found an item for repairing books but the voucher for this item will show it to be for wages paid a private book-binder at $2.00 an hour. Under 'Books, Forms and Stationery' will be found postage costs, and postage will appear under 'Incidentals' for another department. Again, under the classification of 'Incidentals' will appear an item for advertising irrespective of the classifications for 'Advertising.'

"That sound budgeting can be effected under such a system of inadequate accounting is inconceivable.

"Moreover, much of this detail as printed in the Controller's Annual Report is next to being useless to the public for which it is meant. The public is not interested in the listings of business firms with which the County deals. The entire annual report should be revised to present understandable terms and reliable classifications. If this is done, the Controller's Annual Report will be reduced one-half in size at a material savings in cost of publishing and also give the people who pay the bills, unobscured facts.

"Another instance of the worthlessness of the report may be pointed out here. The balance sheet does not present a true picture. One looking at the Controller's report for 1932 will note assets amount to $6,595,584 and liabilities of $7,374,585, thus leaving a deficit of some $750,000. This is not true since many items that should have been included under assets have been omitted. Those items are Accounts Receivable with the Prothonotary's

office, the Register of Wills, and Recorder of Deeds. Fines and Costs uncollected have also been omitted, as well as $2,789,130 worth of bridges. The item seated land, as inserted in 1932 report was $5,000; it should have been $40,000.

"This particular phase of the Controller's work is emphasized to show the need for a reorganization of that department, and the provision of modern and adequate facilities to enable it to function effectively in the interests of the people rather than to continue under the cumbersome manner just to serve departmental ideas of efficiency."[9]

It is not intended to convey the impression that the reports of Pennsylvania cities, towns and counties are all as bad as the criticism would indicate. In view of such difficulties an analysis of mandatory expenditures can only be approximate. The items in the different local governments for advertising or election expenses for example are not comparable. No two items can be said to be comparable, because it was not possible to go to the office of every auditor and to reclassify the year's expenditures on a uniform basis in order to determine comparable mandatory expenditures.

*Uniformity of Controller's and Auditor's Reports in New York*

New York State, with more than twice as many local governments as Pennsylvania is able to secure the reports for 57 counties, 60 cities, 535 villages, 932 towns on four forms. These forms were prepared by the State Comptroller at Albany and they vary in length from 20 to 60 pages. A complete final report containing the annual statement of receipts and expenditures for the various kinds of local government is secured. Uniform accounting was prescribed by the New York State Legislature in its general municipal statute. The forms were prepared and issued by the State Bureau of Municipal Accounts which is a division of the State Comptroller's Office. The Comptroller is able to issue an annual report[10] for all classes of local government, containing summaries of expenditures for the various kinds of local government. In this report any county, city, town or village in New York State can be compared with others of its class, with reference to expenditures for roads, sinking funds,

[9] "Report on expenditures of Delaware County and Poor Farm 1932" p. xii.
[10] New York "Special Report on Municipal Accounts by the State Comptroller 1931."

education, poor relief. The principal sources of revenue of each county can likewise be compared. Such statistical information is essential to analysis of local government expenditures and can be obtained to some extent for California, Indiana, Massachusetts, Mississippi, Virginia and Wisconsin. [11]

*Uniformity of Reports in Pennsylvania*

In Pennsylvania the Bureau of Statistics of the Department of Internal Affairs receives partial reports from counties, cities and boroughs. The Department of Public Instruction gets uniform reports from 2,586 school districts. The Department of Welfare gets uniform reports from the 424 poor districts.

So far as systems of accounting are concerned the local authorities are left to themselves. The initial step toward uniform accounting might be found in the Act of 1929 which provides [12] "The Department of Internal Affairs shall have the power, and its duty shall be:

(a) To gather, classify, index, make available, and disseminate, data, statistical information and advice, that may be helpful in improving the methods of administration and municipal development in the several municipalities of the Commonwealth.....

(c) To install or assist in the installation and establishment of uniform systems of accounts in the various municipalities of this State."

*Relaxation of Mandatory Legislation, Pennsylvania*

Relaxation of mandatory legislation in order to relieve the burden which had been imposed on local governments was the purpose of a number of recent enactments of the General Assembly. Statutes having an important effect in relaxing mandatory legislation were the following:

*Debt Service.*

(a) Authorizing the issuance of bonds for the refunding of "Temporary Loans" made in alleviating unemployment distress by any county, city, borough, incorporated town or township. [13]

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[11] Heer, Clarence. "Comparative Costs of County Government in the South 1932."

[12] Act of 1929 P. L. 242.

[13] 1933 P. L. No. 250 and No. 249.

(b) Authorizing the refunding of bonds by any county, city, borough, municipality or school district at a rate not exceeding 6%. Such refunding had been previously confined to the rate of interest not exceeding that of the issue proposed to be refunded.[14]

*Fixed Salaries*

(a) Permitting any county, city, borough, incorporated district, township, school district, or poor district to create temporary loans limited in amount to the amount of delinquent real estate tax for 1932. The proceeds of such loans may be used for the payment of salaries of full time employes or for unemployment relief. Similar refunding loans payable out of the receipts of the next succeeding year were authorized for 1933, 1934, 1935 and 1936.[15]

*Poor Relief*

(a) Authorizing the issuance of bonds for the refunding of "Temporary Loans" made in alleviating unemployment distress by any county, city, borough, incorporated town or township.[16]

(b) Appropriating $10,000,000 (Originally $12,000,000) to counties for unemployment relief purposes.[17]

(c) Appropriating $18,000,000 for unemployment relief in the various counties under the supervision of the State Emergency Relief Board.[18]

(d) Authorizing the issuance of bonds, $20,000,000 of which is to be used for unemployment relief purposes under the supervision of the State Emergency Relief Board. This appropriation is contingent upon the approval of the bond issue by the voters, November 7, 1933. This appropriation would greatly relieve counties and poor districts of mandatory expenditures for this purpose.[19]

*Highways*

(a) Appropriating $1,000,000 for highway construction to the City of Philadelphia; and $11,352,000 to townships of the second class for road repair and maintenance.[20] The larger appropriation relieves

[14] 1933 P. L. No. 96.
[15] 1932 P. L. 13.
[16] 1933 P. L. No. 250 and No. 249.
[17] 1932 P. L. 90.
[18] 1933 P. L. No. 172.
[19] 1933 P. L. No. 262.
[20] 1933 P. L. No. 331.

second class townships of a mandatory expenditure on 53,000 miles of township roads.

*Education*

(a) Permitting temporary reductions in mandatory salary schedules of school districts.[21]

(b) Note relaxation of mandatory debt service of school districts under "Debt Service" above.

*New Sources of Revenue*

(a) Permitting any county, city, borough, township, or school district to issue bonds in amount not exceeding 80% of the amount of uncollected taxes on real estate.

(b) Authorizing any county, city, borough, town or township to borrow money from the Reconstruction Finance Corporation for public construction projects.[22]

*Proposals for Relaxation of Mandatory Legislation*

In making proposals based upon a study of mandatory expenditures the lead has been taken by the New York State Commission for the Revision of the Tax Laws.[23] The recommendations of the Commission for immediate adoption were as follows:

1. The suspension for a two year period of laws which provide fixed salary schedules or annual increments or conditions or rates of compensation or other fixed expenditures.
2. Authorizing county, cities, towns, villages, districts and other civil divisions to establish all compensation, salaries, schedules and rates.
3. Authorize local authorities to abolish mandatory positions by local ordinance.
4. Authorize reopening of current budget in order to reduce or eliminate any item thereof.
5. Permit local authorities to reopen the tax levy to take advantage of any reductions effected.

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[21] 1933 P. L. No. 48.
[22] 1933 P. L. No. 20.
[23] Third Report of the New York State Commission for the Revision of the Tax Laws, February 15, 1933, No. 56, p. 63.

On November 11, 1932 the Committee on State and Local Taxation of the United States Chamber of Commerce made recommendations on the subject of mandatory expenditures but these were not based upon investigation as were those of the New York State Commission. The recommendations of this Committee were as follows: [24]

"Modification of inflexible statutes that require the payment of minimum salaries by local governments and that prevent reduction of the cost of their functions, thus permitting them greater freedom of action to produce economies, as, for example, in the operation of election services, schools, accounting, and employment exchanges."

"Transfer to the states all local road projects that fit into state highway systems where the provision that has been made for financing such systems through user taxes will permit."

Studies in other states previously referred to have, so far as can be determined at this time, elicited no proposals to relax mandatory legislation.

*Conclusion*

This Chapter indicated the four states in which attention has been given to the study of mandatory expenditures. The possibility of classifying New York and Pennsylvania mandatory expenditures in seven similar groups was noted. Difficulties arose from the number and diversity of local governments; also from the lack of uniformity in Controller's reports which leave an unfavorable impression when compared with the uniform reports used in New York State. Relaxation of Pennsylvania mandatory expenditures has already taken place on important points. Further proposals for relaxation are reproduced from reports of the New York State Commission for the Revision of the Tax Laws and the Committee on State and Local Taxation of the United States Chamber of Commerce.

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[24] Report of Board Meeting of Novmber 18, 1932, Committee on State and Local Taxation and Expenditures, U. S. Chamber of Commerce. p. 6.

# CHAPTER 13

## Conclusions

### *A. Conclusions As to Fact*

In a scientific inquiry it is customary to enumerate such conclusions as the data gathered will substantiate. The writer submits that the data discussed justifies the following conclusions:

First: The origin of the Pennsylvania town, county, borough and city may be traced to the charter granted to William Penn by Charles II. The township was introduced by Penn shortly after his arrival in Pennsylvania. Poor districts with tax power first appeared in 1705. The first school district was created by the General Assembly in 1818. There were 5,637 local governments with tax power in Pennsylvania in 1933. The taxes levied by these local governments approximated $378,000,000. Local government in Pennsylvania may thus be defined by its origin and description.

Second: Mandatory expenditures may be defined under the Pennsylvania statutes, court decisions and Constitution as those placed beyond the control of the persons responsible for drawing up the budget of the local government. A classification of such expenditures into two groups (a) mandatory in character and amount, (b) mandatory in character, optional in amount, further illuminates the area of discretion available to the local budget maker. Where the statute imposing a duty was ambiguous the Pennsylvania Supreme Court has permitted reliance on contemporary interpretation of lawyers and persons closely affected by the legislation. Professors Sly and Gulick have employed a definition of mandatory expenditures substantially similar to the one used herein.

Third: The average mandatory expenditure in counties of the fourth, fifth and sixth classes ranges from 48% to 62% of the total disbursements. This is a relatively high proportion of the expenditures of such counties. From 8% to 12% of the expenditures are fixed in both character and amount. From 40% to 50% are fixed in character but optional in amount. This average mandatory expenditure includes 29 of the 35 counties embraced in the three classes of counties mentioned.

Fourth: The mandatory expenditures of the city and county of the first class (Philadelphia) closely parallel the percentages of the other counties studied. The mandatory expenditures for Philadelphia comprise 54% of the total disbursements of the city. A low percentage (3%) of expenditures mandatory in character and amount was more than off-set by a high percentage (51%) mandatory in character, optional in amount. Sinking Fund and mandamus requirements take up the largest part of this mandatory burden. As was the case in each of the classes of counties studied the payments to real estate assessors constituted the largest item mandatory in character and amount. The imposition of such salaried officers upon counties as now practised by the General Assembly is contrary to sound public policy.

Fifth: A large proportion of the expenditures of third class cities in Pennsylvania is discretionary. In 17 of the 43 cities of this class which were studied discretionary items constituted 73% of the total appropriations. When compared with other classes of local government a mandatory burden of 27% of the appropriations is relatively low. Here, as elsewhere throughout this study debt service items constitute the largest part of the mandatory burden.

Sixth: Mandatory charges of boroughs were low in those selected for study. Of the 939 boroughs 5 were studied for this purpose. A discretionary expenditure of 67% leaves the local budgeting authorities in an excellent position to control their own finances as compared with other local governments.

Seventh: Townships differ greatly as to control of their own expenditures. Townships of the first class had fixed and partly fixed charges amounting to 27% of their total disbursements. Only 3 of the 62 townships of the first class were studied. A contrast is afforded by townships of the second class in which 83% of the disbursements were fixed or partly fixed charges. Only 3 of the 1,512 townships of the second class were studied. Debt service which is an item of first importance in the expenditures of first class townships is only third in importance among the expenditures of second class townships. This latter unit of local government is too small in resources and population to incur fixed charge for indebtedness

on a large scale; its principal mandatory expenditure is highway maintenance.

Eighth: The mandatory expenditures of poor districts are relatively high. In the 5 poor districts studied, which were "County-unit districts with poor directors," 60% of the total disbursements of the districts consisted of expenditures mandatory in character and amount or mandatory in character, optional in amount. Approximately 40% of the disbursements are entirely discretionary in the districts studied. There are at least 5 different systems of administration for poor districts in Pennsylvania. Since the state contains 424 poor districts and the percentages above were derived from a study of only 5 of the larger districts, they must be regarded as an illustration rather than as a sample of mandatory expenditures. Temporary federal requirements for poor relief have placed poor districts on a county-unit basis and jeopardized the status of smaller districts.

Ninth: School districts have the highest fixed statutory burdens of any unit of local government. This raises the question whether the state should not assume the burden of financing education since it stipulates such a large proportion of the expenditure. Teachers' salaries constitute the most important item mandatory in character and amount in the districts studied. Buildings and grounds consituted the principal mandatory item mandatory in character, optional in amount. This is a variation from the usual result since debt service items are of secondary importance. Of the total disbursements of the 6 districts 90% were mandatory. Those mandatory in character and amount constituted 46% of the total. Those mandatory in character, optional in amount were 44%. Only 10% of the total disbursements could be classified as entirely discretionary. Only 6 school districts were studied. One was a district of the second class and 5 were districts of the third class. There are 2,586 districts in the state. The districts studied are therefore only an illustration.

Tenth: There is evidence of a growing interest in mandatory expenditures. Studies have been prepared by official and unofficial bodies in four states in the past two years. Uniform financial re-

ports are both practical and desirable for local government. They are in use in the State of New York. Such uniform reports would greatly facilitate studies of this type. In Pennsylvania the General Assembly has relaxed the pressure of mandatory expenditures on important points.

### *B. Conclusions As to Policy*

Eleventh: Further relaxation of mandatory expenditures should be undertaken along lines designed to modify inflexible statutes thereby increasing the discretionary powers of local budgeting authorities. To accomplish this the following suggestions are offered:

(a) Authorize counties and cities to make temporary reductions in mandatory salary schedules [1] and to eliminate positions now established by statute. Two years is regarded as an appropriate period of temporary authorization for this purpose.

(b) Relaxation of the mandatory requirements of school districts should be accompanied by increased state support to keep this type of local government functioning. Such is the general condition of school districts today that mere relaxation without appropriations is insufficient. Increased state supervision should accompany additional appropriations.

(c) The state has already taken over the partial support and maintenance of 48,500 miles of roads in townships of the second class. Maintenance of the highways is mandatory on second class townships; it is also their principal function of government. Other minor functions of government of second class townships should be examined by a state-wide survey; highway maintenance at the end of the two-year period allotted to either the state or the township; and the township enlarged as a unit of government.

(d) A study should be made of the present confused system of poor districts to determine whether maintenance of the poor which is their principal function and which is also mandatory should not be transferred to a county-unit basis in all counties thus eliminating several hundred local governments of this type.

[1] Such power was granted the school districts by 1933 P. L. No. 48.

(e) Much of the relaxation of mandatory requirements has come through the authorization by the General Assembly of local bond issues for limited purposes. The Department of Internal Affairs should be vested with greater powers of supervision and revision over local bond issues, budgets, and finances; it should be required to install uniform accounting and state audits of local finances.

(f) To take advantage of the above recommendations local governments should be able to reopen current tax levies to effect reductions therein and to revise current budgets to reduce and eliminate items thereof.

(g) Facts adduced on Tables 4, 5, 6 and 7 show that the present practice of mandamus as exercised by the courts should be restricted. It creates positions and salaries outside of local budgetary control; it imposes other unanticipated and often heavy expenditures that are mandatory on local fiscal officers.

## APPENDIX

### General Laws on Pennsylvania Local Governments

| | | |
|---|---|---|
| Cities | "First Class City Act" (Philadelphia) | 1919 P. L. 581 |
| | "Third Class City Act" | 1931 P. L. 932 |
| Counties 2nd-8th Classes | "The General County Code" | 1929 P. L. 1278 |
| | | 1931 P. L. 401 |
| Townships | "First Class Township Code" | 1931 P. L. 1206 |
| | "Second Class Township Code" | 1933 P. L. 69 |
| Boroughs | "The General Borough Act" | 1927 P. L. 519 |
| Poor Districts | "The General Poor Relief Act" | 1925 P. L. 762 |
| School Districts | "The School Code" | 1911 P. L. 309 |

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